

App. F. IX-4

Previous References

Legis 11-31-11, 14, 16-18
Legis 8-34-41 & 44

1936-37
(*Legis*)

File No. 46.

Serial Nos. 3, 4
99.

Letter References

R. T. 9-37-24, 25 & 33

Law: 11-70

PRESERVED

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. *four.*

Part B for

SUBJECT.

Levy of Taxes on motor vehicles
in Mysore State

Road Traffic and Taxes Report

Rate of Taxes 2478
PGeneral and Revenue
Secretariat

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of 193

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1. A Statement showing the estimated income at present from the several classes of motor vehicles is submitted herewith. Explanatory notes showing how the figures in each case have been arrived at are also -- attached.

2. The Statement has been compiled from particulars supplied by the District Magistrates, the Municipalities etc. These particulars do not give all the information required. In many cases, such as for tolls from different classes of motor vehicles at town and minor municipalities, figures showing the present income are not at all available. Particulars have not been received in respect of all municipalities. In some cases, figures given are not complete and do not seem to be carefully compiled or accurate. For these reasons, the estimate of income given in the accompanying statement cannot be taken as accurate, but only as a very rough and approximate one, giving some sort of basis for the fixing of the rates of taxes.

3. The rates of taxes under the new regulation have to be so fixed that the total revenue does not substantially exceed the income at present plus the expenditure necessary for the working of the new system and that individual classes of vehicles pay (except in cases where the present rate is not at all adequate) approximately

Road Traffic and Taxes Regulation

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their share of the total taxes as at present. The scale of taxation on different classes of vehicles will, on this basis, work out as follows:-

PRIVATE MOTOR CARS AND CYCLES:-

4. The total income at present from these vehicles is Rs. 48,000/-. According to a census of motor vehicles as on 31st March 1935 taken by the Police, there were in the State 81 motor cycles with side cars and 184 without side cars or 265 motor cycles in all. The number of cars according to the same census was 1716 including motor cabs. The number of motor cabs, as per details furnished by the District Magistrates is 279. The total number of private cars is therefore $1716 - 279 = 1437$. According to the schedule of vehicle taxes, different rates have been prescribed for cars of 15 cwts., and under, and for cars above 15 cwts. The details of cars, according to this classification, are not available. From the particulars of vehicle taxes collected by the Bangalore Municipality as given by the Municipal Commissioner, it is seen that out of the total number of 693 cars in Bangalore in 1934-35, 136 cars were those of 15 cwts. and below. Assuming the same proportion, the total number of cars of different classes in the State may be estimated to be as follows:-

Cars of 15 cwts. and under	285
-do- and above	1152.
Total.	1437

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Making allowance for cars exempt from taxation, the total number of cars may be estimated at 270 and 1100 respectively or 1370 in all. To realise Rs. 48,000/- the following scale of taxes, ~~the rate to be levied will~~ ^{levied, viz} have to be Rs.15/- for motor cycles, 24 for motor cars of 15 cwt. and below, and Rs. 36/- for motor cars of over 15 cwt. and 30 cwt. For cars between 30 cwt. and less than 40 cwt. full maximum of Rs. 40/- may be charged. Such cars are very few. Cars of 40 cw and above are classed as heavy motor vehicles which are subject to a vehicle tax at the rate of Rs.100/- per annum.

5. - The revenue at this rate will be:

Vehicles.	No.	Rate.	Amount.
Motor cycles.	265 X 15	=	Rs. 3,975
Motor cars under 15 cwt.	270 x 24	=	6,480
Motor cars above 15 cwt.	1100 X 36	=	39,600
			50,055 or Rs. 50,000.

There is a slight ^{increased in cost} ~~excess~~ of Rs.2000/- under the proposed rate of taxation. The above estimate does not take in account the income from the following classes of vehicles:-

- (1) Motor cars visiting Mysore from other provinces.

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(ii) Vehicle taxes on private motor cars seating more than 8 passengers.

(iii) Vehicle taxes on private heavy motor vehicles.

(iv) Vehicle taxes on lorries used solely for agricultural purposes.

Vehicles of classes (ii) to (iv) are very few. Maximum rates may be charged in their cases.

6. The following statement shows how the proposed ^{scale} tax compares with the Municipal tax now paid at Bangalore and Mysore:-

Class of Vehicle.	Rates in Bangalore Municipality.	Rates in Mysore Municipality.	Proposed.
	Rs.	Rs.	Rs.
Cycles without side cars.	10	15	15
Cycles with side cars.	15		
Cars under 15 cwt.	18		24
Cars above 15 cwt.	30	30	36

The proposed rates are higher than the rates now charged for cars above 15 cwt. in Bangalore and Mysore; in the case of cars of 15 cwt. and under, they are lower than the rates charged at Mysore and higher than those in

Bangalore. The net effect is that there is an increase generally in the rate of taxes, as compared to these now paid in Bangalore and Mysore and Kolar Gold Fields.

There is an appreciable increase on cars in other places.

The proposed taxes carry exemption from all Municipal tolls which is not the case with the municipal taxes at present.

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Rate of taxes.
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MOTOR CABS OR TAXIS:-

7. Motor cabs or taxis are under the new Regulation subject to a service tax at the maximum rate of Rs. 30/- per seat. There were in 1934-35, 279 taxis in the State with the total seating capacity of 1369 (excluding -- Drivers' seats). A rate of Rs.22-8-0 per seat per -- annum will be sufficient to yield the revenue.

This class of vehicles is in an advantageous position under the new Regulation. Motor cabs have, now, to pay a municipal tax of Rs.30/- per year, plus Rs.50/- "H" Permit Fees for each District, and "G" Permit fee of Rs.8/- and brake fees of Rs.10/- per annum. For a Five-seater car, the new tax at maximum rate is Rs.120/- and it can ply throughout the State. In view of the -- advantage, of its ability to pay a higher tax and also to make up deficiency in other cases, cabs may be charged the maximum rate of service tax viz., Rs.7-8-0 per quarter per seat.

MOTOR BUSES.-

8. In the new system of taxation, buses on the Railway competition roads do not pay double the mileage cess as at present. The loss from this is 1.25 lakhs per annum. They are also not liable to tolls, vehicle taxes etc. The total loss on all these heads is Rs.1,76,200/- (vide ^{the statement in} 3 to 5 of Statement) or a total of Rs.3,01,800/- or say 3 lakhs. The service tax has to make up for this. The maximum rate of service tax is Rs.7-8-0 per quarter per

seat on class I roads and Rs.6/- per quarter on class II roads.

⑨ According to the particulars furnished in "H" Permits, as given by the District Magistrates, the total number of buses in the State in 1935-36 were 582 with 10,759 or say 10,760 seats. The Police census shows the figure of buses as 920. This does not seem to be correct and it is possible that the same buses engaged in through services may have come to account a second time in another district. The "H" Permit figures on which mileage cess is based should be correct. Besides this, some lower rates have to be fixed on buses kept as spare.

It is not possible now to estimate accurately the number of buses on which the lower ^{rate} rate of service taxes is to be charged when the new system comes to force. The number of buses to which the lower rate of taxes will apply may roughly be taken to be about 150 buses or for 2700 seats. Thus 2700 seats are eligible to a lower tax and 8060 seats to the higher tax.

9 It is necessary to fix this tax as low as possible. There is a complaint that buses are more heavily taxed than other classes of vehicles. Secondly, while the new taxes are very advantageous to long distance buses on Railway competition roads, they are disadvantageous to those plying on ordinary routes where there were no toll-gates. In the cases of such buses, there is a very appreciable increase in taxation. In view of these, a lower rate than the maximum may be prescribed.

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For Motor cars above 30 cwts., the maximum rates ^{may} ~~be~~ be charged as the number of vehicles will be very few.

12 The estimated income, at the proposed rate of taxes compares with the estimated income at present as --

follows:-

	7 x x Income at present. Rs.	x x x Under the new Regulation. Rs.
Vehicle taxes on private cars & cycles.	48,000	50,000
Motor Cabs.	22,650	41,000
Motor Buses.	7,00,000	6,97,000
Motor Lorries.	92,550	1,32,400
Miscellaneous.	20,500	nil.
Total ...	8,83,700	9,20,400

The estimated income leaves a surplus of Rs. 36,700/-

The working of the new system involves extra expenditure on account of the Board and its establishment; besides, it is has not been possible to estimate exactly the revenue accruing at present as it is mixed up with several other items such as tolls in Municipalities. The estimate therefore is very rough and approximate. In view of these, it is safer to estimate taxes on a scale sufficient to leave a small surplus.

13. To summarise, the rates of taxes to be levied ^{may} ~~be~~ be as follows:-

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Vehicle Taxes:- Proposed rate Maximum rate.

(a) Motor cycles Rs.15/- per annum. Rs.15/-

(b) Motor cars - 15 cwt
and below. Rs.24/- -do- Rs.30/-

(c) Motor cars - 15 cwt.
and above. Rs. 36/- -do- Rs.40/-

(In) other case, the same as
maximum.

Service Tax on Cabs:-

Per seat .. Rs. 30/- per annum Rs.30/-

Motor Buses.

Service Tax on:-

(a) City services. Rs.30/- -do- Rs.30/-

(b) Class I Roads. Rs.28/- -do- Rs.30/-

(c) Class II Roads Rs.22/- -do- Rs.24/-

Mileage Cess 6 pies per mile 6 pies.

MOTOR LORRIES.

Maximum rates according to schedule.

Composition fee in lieu of Tolls:-

Motor cycles without
side cars. Rs.5/- Rs.7/8/-

-do- with side cars. Rs.7/8/- Rs.10/-

Motor cars - 15 cwt.
and below. Rs.15/- Rs.17/8/-

-do- 30cwt. and below Rs.20/- Rs.25/-

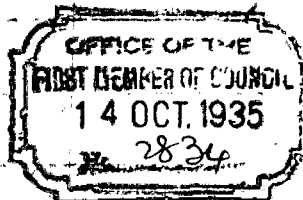
Maximum rates, as per schedule.

to be changed for motor cars above

30 cwt.

4) First Member

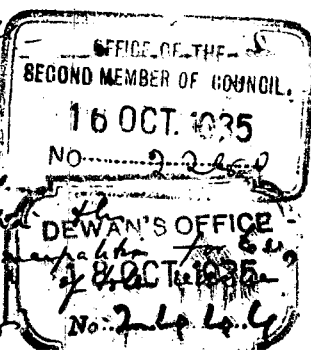
14/10



15) The above note has been put up after discussion with
the points may be approved
Union members

16) 18/10

17) What about
14/10 Compensation
18-10-35



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(19) Section 32 of the Regulation provides for the payment of Compensation to,
(a) the District Boards for the loss of toll revenue and
(b) the municipalities for the loss of revenue from fees on motor vehicles,
on the basis of the average of the earnings of the three previous years, ending with 30th June 1935. This basis is to be in force for the first three years, after the Regulation comes into force and is subject to revision at the end of that period.

(20) There is no provision in the Regulation for the payment of Compensation to municipalities for loss of toll revenue on motor vehicles, for reasons mentioned in the Minutes of the First Meeting in the linked file. According to the orders therein, Compensation has to be paid to the municipalities.

Road Traffic and Taxes Regulation.

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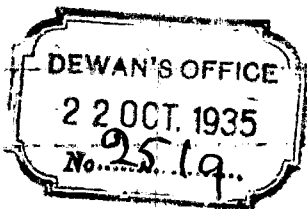
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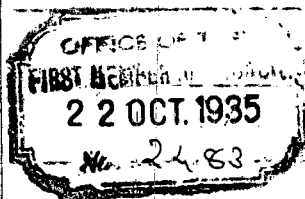
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of Bangalore & Mysore only.
under executive orders of the
govt to be issued hereafter.



21) The scale of vehicle
taxes has accordingly been
so fixed as to cover the
payment of the Compensation
also.



2) First Member) L.R.

claim 22/10.
23) The other M. is also

is very ill defined & cannot be correctly
worked out. Moreover it will be quite
unappreciable.

24) Diwan) J.M.

22/10

25) J.M.

22-10-35

26) L.R. 25/10.

27) A rebate of 10 p.c.
may be given in respect of Compensation
in lieu of tolls if paid in advance
for the whole year.

J.M.

28) This seems to be a common case

Chief Secretary)
Genl Secretary

L.R.

25/10 31/10 29/10

30) C.S. 30/10
31) 30/10

For Disposal by Circulation.

No. C. 104

7 1935 6

GENERAL AND REVENUE SECRETARIAT.

Council Matter.

Subject

33) Proposals for fixing of the rates of taxes to be
levied under the Road Traffic and Taxes Regulation.

Circulated to the Members of Council.

By Order,

30th October 1935.


Chief Secretary to Government.

341 First Member of Council. (seen)

35) $\frac{3238}{31.10.35}$ Second Member of Council.

me
2/11/35

Final Note by the First Member of Council.

Subject.—

Rates of taxes to be levied on motor vehicles under Section 8 of the Mysore Road Traffic and Taxes Regulation, 1935.

36) These papers relate to the scale of taxes proposed to be levied on motor vehicles from the 1st of January 1936, when the Road Traffic and Taxes Regulation, which received the gracious assent of His Highness on 9th July, is to come into force.

2. The taxes to be levied under the Regulation are:

- (a) A vehicle tax on all private motor cycles and motor cars;
- (b) A service tax on all public service motor vehicles carrying passengers, such as motor cabs, motor buses, on the basis of seating capacity;
- (c) A mileage cess on motor buses, and
- (d) A road tax on motor lorries on the basis of unladen weight.

3. The Schedules of taxes appended to the Regulation prescribe the maximum rates that may be levied and the Government have, by a notification in the Official Gazette, to fix the actual rates. It is proposed to fix the rates of taxes in such a manner that the total revenue to be derived from their levy does not substantially exceed that realised at present by the Government and the local bodies, making due allowance for the increase in the number of vehicles and for the additional expenditure incidental to the working of the new system.

4. The total revenue from the new taxes as shown in the statement is estimated to amount to Rs. 9,20,000 per annum against the present income of about Rs. 8,83,000.

5. The Dewan and the Second Member have agreed to these proposals.

6. Gracious approval of His Highness is solicited to the levy of taxes on motor vehicles at the rates shown in the statement.

Bangalore,)
7th November 1935.)

Majagopal
MEMBER OF COUNCIL.

Submitted to His Highness.

37) I submit herewith a Final Note by the First
Member of Council regarding rates of taxes to be
levied on motor vehicles under section 8 of the Mysore
Road Traffic and Taxes Regulation, 1935,
for His Highness' gracious approval.

Bangalore, {
10th November 1935. }

Mirza M. Ismail
Dewan.

Record of Cases submitted for the Orders of
His Highness the Maharaja.



Subject.

38 Rates of taxes to be levied
on motor vehicles under the Mysore Road
Traffic and Taxes Regulation, 1935.

48

C. Seng
M.
18.

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Order.

39)

~~KRUP~~

12 / 11 / 35

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Serial
No.46) Draft final note submitted
(first member) JHR
8/11

47) Signed Final Note is put up

6/11

48) S. N. put up.

49) Dewan)

8/11

50) Mo
10-11-35

51) 2 offt. notifications are sent for approval.

3 8/11/35

52) Issued

JHR

Issued notifiⁿ no P 3315
of 18.11.35 re. composition
of tolls under Sec 20 of the
Roads Act & Taxes Reglⁿ

4 Issued notifiⁿ no P 3316
of 18.11.35 re. levy of
taxes under Sec 20
of the Road Act & Reglⁿ.
published in govt
let part IV of gaz
of 21.11.35.

At present, motor buses
forming part of city services are
liable to mileage cess. As the
mileage covered by city buses
can not be definitely fixed,
a lumpsum amount is charge
as mileage cess. This lumpsum
rate is Rs 200 per bus per annum.

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half the rate is charged for
Caudenewal city service, on
the ground that they are not
proper run men on alternate
days

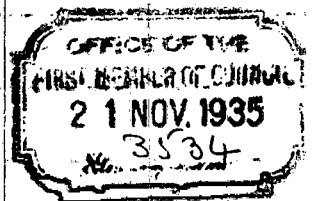
54) The recommendation of
the Todhunter Committee was
that a service tax of only Rs
30 per head should be levied on
these buses and no mileage
cess. This has been approved by
Govt

55) In the Regulation however
as it stands, these buses are
subjected to mileage cess also.
It was the intention that this
class of buses should, by a
notification, be exempted
from mileage cess. and power
vested in Govt by Section 13
of the Regulation

56) Now that rates of tax
have been notified, the
exemption also will be notified,
if approved

1) First Member)

1st R
19/11/
59/11/11
59/11/11
putted under not. as
no other notification
is given



2478-835
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50) EXEMPTION OF MOTOR VEHICLES FROM TAXES.

1. The rates of taxes to be levied have been notified. It is now necessary to notify exemption from motor taxes.

2. At present, the only fee levied by Government in respect of private motor vehicles is the registration fee. According to the existing arrangements, the following classes of vehicles are exempt from Registration Fees:-

- (a) Those belonging to His Highness
- (b) Vehicles belonging to Government Departments,
- (c) Vehicles belonging to Local bodies and not used for purposes of profit are exempt from registration fees, but are liable to the initial registration fee.

3. Taxes on private vehicles were hitherto in the shape of vehicle taxes levied by the Municipalities. The exemptions usually granted by Municipalities are as follows:-

- (1) Vehicles belonging to His Highness.
- (2) Vehicles belonging to the Government.
- (3) Vehicles belonging to the Municipality.
- (4) Vehicles kept by carriage builders, or dealers solely for sale.
- (5) Vehicles belonging to the Police.
- (6) Vehicles belonging to the Officers of the Municipality.

1)
In addition, in most municipalities vehicles belonging

~~to the President, the Staff and the Councillors of the~~
~~Municipality are exempt from taxes.~~

4. The following classes of vehicles may be
exempted from taxes under the new Regulation:-

(1) Vehicles belonging to His Highness the
the Maharaja or, the Yuvaraja.

(2) Vehicles belonging to the Hon'ble the
British Resident.

(3) Vehicles belonging to the Local authorities
in the State and used for business con-
nected with that authority and not for
profit.

The exemptions now granted by the Munici-
palities to the vehicles of the President,
the Staff and the Councillors of the
Municipalities may be dis-continued.

(4) Vehicles belonging to motor dealers and
kept by them for sale under a trade number or

vehicles, which have been under a manufacturer, repairer or dealer

(5) Vehicles belonging to the Government.

throughout the State

5. A point for decision is whether the exemption
from taxes should be granted to all vehicles owned by
Government Departments or whether some distinction should
be made between vehicles by non-commercial Departments
and those owned by Commercial Departments. Hitherto
the proceeds of taxes would have gone to Local bodies
and it was therefore necessary to exempt all Govern-
ment vehicles. Now that the proceeds of the taxes
go to the Government, the exemption does not seem to
be such a material point. On principle, it seems
necessary that Commercial Departments of Government
such as Electric, the Railways, the Industrial concerns

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worked by Government should pay the taxes on motor vehicles owned by them.

A further question connected with this is that of the taxes to be levied on the buses and lorries of the Railway Department used for the transport of passengers and goods. The Todhunter Committee recommended that the Railway buses should be made liable to the same tax as other buses. In view of the fact that other buses, if allowed to run similarly, would have paid these taxes and also of the fact that the Railways are using these vehicles for a business on which they make profit, it seems reasonable to tax them like other vehicles of the same class. The proceeds of these taxes are credited to the Road Fund, which is used for the maintenance and up-keep of roads. The Railway buses replace those which will be paying taxes and cess. If the Railway buses are exempted from taxes, the amount to this extent will have to be made good otherwise by the Government. For these reasons, it seems necessary to tax Railway buses like other buses. In fact, in the estimate of working Railway buses, taxes they have to pay have already been taken to account.

If Commercial Departments are exempted, then the Railways also will have to be exempted as otherwise a special procedure will have to be prescribed in the case

of one Department only. Vehicles used for Commercial purposes make greater use of the road and it is but right that they should contribute their quota of the tax. It is therefore submitted that Commercial Departments such as Electric, Railways, Industrial Concerns, Forest etc., should pay taxes for the vehicles owned by them.

6. In the Madras Presidency, the motor vehicles of His Highness the Maharaja are exempt from taxes, up to a maximum number of 3 motor cars. The vehicles of His Excellency the Governor of Madras may be exempted from taxes. It is for orders if any number may be specified. In Madras, the five motor cars in the personal use of His Excellency the Governor of Madras are exempt.

It will be necessary to exempt from taxes the vehicles of other ^{Governors} Rules and Government Orders etc.

This may be done by a notification under Section 13 as occasion arises.

(7) Vehicles belonging to the Military may be exempted from tolls. ~~taxes~~.

Procedure for indicating exemption:- X X

(i) Under proviso to Sub-Section 6(ii) of Section 9 the Government may, in some cases, prescribe the manner in which exemption from tax is to be indicated in certain cases. The usual or normal procedure is for such vehicle owners to obtain

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exemption licenses from Licensing officers. The provision has however been introduced in our Regulation to meet cases to which such a procedure cannot be made applicable such as in the case of cars of His Highness. His Highness's cars carry a red number-plate and this must be deemed as entitling the vehicle to exemption. The Resident's cars carry a Union Jack on the radiator-cap. This may be deemed as entitling the vehicles to exemption--~~is~~, or in the alternate, complimentary licenses may be sent annually for the number of cars required.

(ii) Military vehicles:-

(a) Staff cars of the British Military are painted khaki and have a distinctive number-plate with arrow marks.

(b) Cars belonging to high military officers, such as His Excellency the Commander-in-Chief, General Officer Commanding in Chief Southern Command, Commander Madras District, Commander, Southern Brigade area fly distinctive flags on the radiator-cap. This entitles them to exemption from tolls.

(c) In other cases of motor vehicles used for passage of military on duty, the men and officers must wear the uniform ~~on~~

In the case of these military motor

vehicles, the number plate or the flags which are
at present accepted as sufficient for exemption from
tolls may also be accepted as sufficient for exemption
from taxes. This applies to item (a) & (b) above.
For item (c) a pass issued by the Head-quarter, Madras
District or by our Chief Commandant in case of Mysore
Military may be accepted as sufficient to entitle these
vehicles to exemption. In the alternate, complimentary
licenses may be sent. These may be accepted as
exempting them from taxes.

In all other cases, including Government Depart-
ments, the licenses exempting from taxes will have to
be obtained from licensing officers according to rules
to be issued in this behalf.

8 The following points are therefore for orders:-

(i) When^{the} ever vehicles specified in para 4
may be notified as exempt from taxes.

(ii) Whether exemption from taxes is to apply to
Commercial Departments and Industrial Con-
cerns of the Government.

(iii) If not, whether Railway buses and lorries
used for carrying passengers and goods for
hire or reward are to be exempted from taxes.

(iv) Are vehicles of His Excellency the Governor of
Madras to be exempted? If so, is a number
to be fixed?

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(v) May exemption be indicated in the following manner?

(a) In the case of cars of His Highness the Maharaja of Mysore by the usual red number-plate the cars carry. No other special token is required.

(b) In the case of the Hon'ble the Resident either by the Union Jack flown or by Complimentary licenses supplied annually.

(c) In the case of Military cars either through the Distinctive marks or flags referred to in para 7(i) above or by annual licenses sent to them, subject to the proviso that in emergent cases, the pass issued by the Head-quarters, Madras District or Chief Commandant will entitle them to

exemption

62)

First Member

SR
7/12

63)

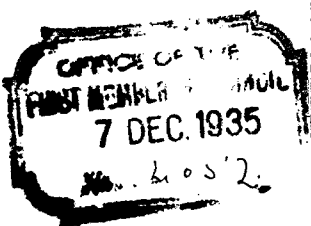
i) Yes, + Ret Cross Vehicles in addⁿ

64)

(ii) Yes. The status quo may continue

65)

iii No. They have to pay as required by the Todhunter Com^{EE}



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are not in use during a whole year or for continuous periods of more than one month. This refund is subject to such conditions as the Govt may notify.

*
Draft notification in this connection is also submitted. The notification provides for refund of $4/5$, $3/5$ & $2/5$ of the taxes if the vehicle is not in use for a year, 2 months & 1 month respectively. Mileage cess is refundable only when the auto service does not run for reasons beyond the control of the permit holder. The refund may be granted by DYP in respect of private motor cars & by DCS in respect of public service vehicles.

These rules are for approval

(3) According to sub-section 2 of Sect. 9, the vehicle tax on motorcycles & motor cars

Road Traffic & Taxes Reglⁿ 2478 38 Rate of Taxes P.O.

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Privately owned, are payable for the year & in advance. Govt may by notification allow half yearly payment at half rates. A draft notification is submitted for approval.

69) Under these the notifications etc that are to issue in connection with the new system of taxation to come to force from 1st Jan next are completed.

70) A memo of instructions to the Licensing Office, re. collection of fees and a communication to the public ~~are~~ will already ordered, have to issue. Drafts will be submitted for approval next week.

71) First Member
The Member
The Deputy Secretary

72) 17/12 14/12

74) Dewan

73) 18/12 18/12

75) 18-12-35

76) 18/12

GENERAL SECRETARY
14 DEC. 1935

OFFICE OF THE
DEWAN
17 DEC. 1935

DEWAN'S OFFICE
18 DEC. 1935
No. 4037

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from Vehicle Taxes in the State. I understood that Military officers residing in the limits of the State, and exempt from Municipal taxes. In virtue of reciprocal arrangements, such officers will be in a position to use the roads in Mysore without any tax. If no exemption is granted by us in the case of such officers living within the limits of the State, the military staff, there will be some invalid distinction. They therefore request that we may grant exemption in such cases. The DARG, who attended the conference of the British representatives told me that such cases would not exceed 3 to 4. One of these is that of a General who lives in the City limits.

There is nothing in the rules to show that such concession is allowed in Madras. In Bengal

This concession is allowed

In view of such concession being allowed in the estateⁿ, of their practically enjoying it at present for the life, need of their being in a position to avail of their concession by getting the estateⁿ license we may perhaps allow this concession as a special case.

(ii) All military personnel who ~~are~~ pass through Rpor territory by private car to be exempted from provincial tax.

~~to~~ we have already allowed this, vide item (ii) of Rule 25 of tax rules.

(iii) Buses registered in the name of a unit, and maintained for the use of soldiers to be considered as private cars for purposes of reciprocal arrangement with the estateⁿ.

These are according

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to our Regulation, private motor cars. Apart from this, they are vehicles belonging to the Military Dept and are free of taxes, and the rule referred to above.

Of the three exemptions asked for, two have already been granted ^{with regard to the other} ~~the third~~, viz exemption from Provincial tax of private cars of some officers who are living in the city limits. Orders are solicited. This also may be given.

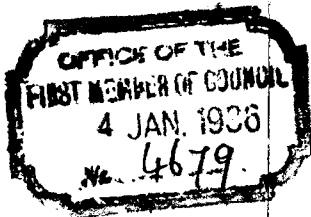
90) First Member
through
Genl. Secy.)

BR
81) Wd 3/1/36
4/1/36.

82) Yes pending the final negotiations with the CHS/R

93) ^{For} ~~Then~~ submit this file after the question of the S^r reciprocity is decided

BR
11/1



Rule of Taxes on motor vehicles

4245, 4292

File No.

of 193

General and Revenue
Secretariat

Memorials to the Dewan, members of Council and Secretaries to Govt from Bus proprietors running buses between Cantonment & Blave city protesting against the levy of Service tax and also memorials from the city Bus owners association.

Petition of 4.1.36 from the Chairman Bus owners' association Blave to the member of Council protesting against the levy of the ^{Service} Vehicle tax which they protest is very high.

Letter no 7 c. 6988/35.36 of 10.1.36 from the D.C. Blave forwarding petitions of the Bus owners of Blave city & Cantonment services praying for a reduction in the amount of tax due by them under the new rules and recommending that in view of their running the services on alternate days the Service tax may be collected at Rs 3-12-0 per seat.

(44) Sent for orders.

11/1/36 (45) The District Magistrate Bangalore, has forwarded the representation of the Cantonment & city service bus owners, with the recommendation,

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No.

with the new system. Fourthly, if a service like that of the Cities, it is not possible to find out if the system of working on alternate days is really being observed in practice. There is plenty of scope for even this restriction. Fifthly, if this concession is granted, these services will enjoy an advantage over the city services of a similar kind. Sixthly, under the new system, the taxes on such urban services have been very much increased. This question was very fully considered by the Government and the rate was adopted, as it was felt that the rate then existing was unduly light. The fact that there is a marked increase notwithstanding no ground for any reduction as it was, in consideration of all facts that the tax was fixed.

(8) There is however one point

to which ~~both~~ the parties and
~~the~~ the have drawn attention.
The principle of half the tax
has been accepted in the case of
these ~~retirees~~ and as long as
the bases on which it was granted
continue to be recognised by
govt (viz alternate services),
the concession also should be
continued. The full rate of tax
may therefore be collected if
the services are allowed to run
every day or if the number of
services is reduced. The former
alternative is not desirable
as the existing services are
far too many. The latter could
not be done as the Board has
just been constituted. In view
of this, there is some reason
to continue the existing concession
as a temporary measure.

(89) For reasons mentioned
above, I submit that, while
a continuance of the concession

Rates of taxes on motor vehicles

General and Revenue
Secretariat

Legis File No. 46

of 1935.

[App. F. III-2

Serial
No.

97) Subd with a draft letter to Dist. Magt.
of a notice for order.

98) Draft ~~are~~ are submitted
for approval

99) Genl. Secretary)

16/1

100) Done

Ind

16/1/36

Issued no 4653 of 17.1.36 to the Compiler directing that the
service tax leviable on Police Cantt buses is Rs 3-12-0 only
for the 1/2 year ending 30.6.36

Copies to Compiler, I. G. P and Secy. Police

Issued no P 4654 of 17.1.36 to the Dist. Magt. Police
confirming as above and adding that this concession will
not extend beyond 30.6.36.

NO P 4655 of 17.1.36 copy of the above to the
I. G. P.

Serial
No.

Letter no T.C. 131/ 85 86 d 29 1 36 from I.R.P.
Requesting ^{that} exemption from ^{vehicle} tax and all tolls ~~may~~
be granted to police officers as the maintenance
of Motor Conveyances by these officers is ^{necessary} ~~in the~~
interests of efficient discharge of their work.
101) Subs for orders.

102) The police officers specifically mentioned
by the I.R.P are the D.S.Ps, A.S.Ps and the
Inspectors whose cases for ^{grant of} exemption from
payment of vehicle tax and tolls is recommended
by the I.R.P. As to how Anti Inspectors ^{who} ~~are~~ ^{may}
have motor cycles are to be treated is also to be
determined in case exemption is to be granted.

103) The question of exemption was considered
at the time the rules were framed and it was
decided that no exemption was to be granted.

104) The I.R.P says that
Police officers have up to now
been enjoying exemption from
Municipal taxes on motor vehicles.
The new rules do not allow this
exemption. He recommends the exemption
being continued, as it would be "hard
to deprive them of the benefit they
have so far enjoyed"

105) The Municipalities have not
granted the exemption from their vehicles

taxes can not constitute a ground for exemption from the provincial tax. Besides Municipalities were granting a number of other exemptions such as these for cars of the President Com^r, Municipal Councillors, Executive and Reg^r of Water works Division etc. All these exemptions have now been cancelled and the police have lost like others. If the Municipalities granting an exemption can constitute a ground, the others too can ~~was~~ equally claim it.

(105) A second reason urged is that the maintenance of motor vehicles by officers is "in every case in the interests of quick locomotion tending to more efficient work". This will apply to a large percentage of vehicles maintained by Govt officers, and not only to police. It is ~~typical~~ that in some cases the officers are given allowances for maintenance of these vehicles. This is an additional reason for the exemption not being ~~con-~~

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106) That they enjoy exemption from tolls does not constitute a ground for exemption from taxes. Officers of the PWD below the rank of XENS also are exempt from tolls but they are not exempt from taxes. With the introduction of a system of composition of all tolls by payment of a small quarterly composition fee, it is a question for consideration if the exemption ^{from tolls} which was granted where no special facility existed ~~and becomes~~ should be continued at all.

107) The DyP also says that vehicles belonging to military officers have been exempted and there is greater reason to grant special exemptions to the police. ~~and~~
The ^{xx} ~~tax rules~~ as they stand ^{to military officers} grant this exemption. The exemption reads "Motor vehicles belonging to the British or Mysore Military officers or troops or ~~deputy~~ or vehicles used

2686

File No.

of 193

General and Revenue
Secretariat

exclusively for the conveyance
of military stores & ^{and} equipage. There
has been a printing error in the,
for the clause in the ^{the} draft
notification approved is as
follows Motor Vehicles belonging
to the Brit. ^{or} corporate military
or vehicles used for the conveyance
of officers or troops or ^{and} military stores ^{and} equipage".
This printing error escaped notice.
A correction slip will be issued
now. As military officers are
not exempt, the argument based
on it also loses ground.

(108) In other provinces
such as Madras, Bangalore,
no such exemption from taxation
is allowed to the police officers.

(109) I submit that there
seems to be no reason to grant
exemption from taxes to police
officers.

555-2
6-2

(10) First Member
Major
Genl Secy
(11) I agree. A suitable
reply giving reasons may be sent

5102

(11) 10 be sub to
member
6/2/36
6/2
6/2
6/2
5812
157

1916

Rates of Taxes

General and Revenue
Secretariat

File No.

[App. F. III-2]

Serial
No.

113) Draft errata to the notifⁿ no p 3897 &

16.12.35 is submitted as directed.

114) Issue 3

115) The Notification is for perusal

116) Draft letter to Dy P is submitted

for order

117) Genl. Secy

118) No 26/2
119) Issue letter to Dy P
26/2

120) No p. 5859 & 3.3.36 to the I. G. P.

Stating the ext. no exemption from provincial
taxes such as the vehicle tax is can be granted
police officers.

120) The file may be closed at this stage
Subd for orders.

121) HR
16/3/

122) HR
24/4/

~~Letter~~ No. 7.698/R.O.II & 21.9.36

from the Residency calling for a reply.

123) Submitted with reference to paras
79 to 83 dealing with exemption of taxes
military personnel.

(24) This is in regard to certain concessions which the British Military authorities request may be shown to them in the matter of taxes on motor vehicles belonging to the military personnel. Kind reference is invited to para^{xx} 79 to 82, in which it was ordered it may be seen that the final negotiations under the total of reciprocal arrangements in the matter were decided.

(25) As permitted in the notes referred to above^{para^x} (79 to 81) the military ask for the following three concessions:-

(a) Exemption from Registration fee & taxes in respect of private cars of some military personnel living in the limits of the city.

(b) Exemption from taxes to officers passing on leave, when they return.

(c) Exemption from taxes to Regimental buses.

Road Traffic & Taxes Regulⁿ.

"686" ¹/_P

Rules of Taxes.

M. T. B. F. 13.]

Exemption from taxes
for British military personnel

Mysore Traffic Board.

File No. 693 - 36 of 1936

Serial
No.

applied for.

The exemption from taxes in respect of motor vehicles is are greater & more liberal in the case of the S^t M^o here. The question of whether these exemptions is to be recognised here is under examination. The present arrangements may therefore be in force for some time as the exemptions in the S^t M^o are recognised as valid.

Forist Member

Thos

Genl Secy

10/10/36

10/10/36

11/10/36

Dewan

11/10/36

13-10-36

Draft sent for attl

Yes

2/11/36

ordered to be
issued by the
Secy to the
M.T.B.F.

Rules of Taxes.

Exemption from taxes for British Military personnel.

File No.

693
10

of 1936.

Mysore Traffic Board.

Serial
No.

184ms no. pol. 534 of 3/4.11.36.
to the Secy. to the Honble the Resident
re. Concessions to military personnel
under the Mysore Road Traffic & Taxes
Regulation and requesting for a list of
the names of officers and details of
cars for which exemption is required.

No 7.698-36/R.O. T-2 Dated 8.12.36
from the Secy. to the Honble the
Resident, requesting ^{issue of} orders of exemp-
tion in respect Major J. G. McCann
and Captain L. Sawyer D.S.O.
Pending final settlement of the
question of recognition of the exemptions
of the C.M. Station in the State the Mysore
Govt. has provisionally agreed to the grant
of exemption to the ^{motor} cars belonging to ^{the} British
Military Officers residing within Mysore
territory and in this connection had requested
the Resident to furnish ^{This Govt with the} names and details
of the cars for which exemption may be granted.

(4) The Dist. Headquarters, Madras Dist.
have forwarded two names viz Major J. G.
McCann and Captain L. Sawyer D.S.O.
Certifying that maintenance of motor
cars by these officers is essential for the
efficient performance of their duties.

Rates of Taxes
Exemption from Taxes for British Military
Personnel.

M. T. B. F. 13.]

Mysore Traffic Board.

File No.

of 193

1104
T.B. 1

Serial
No.

and the Residency request early orders ^{from} of
exemption may be passed in respect of the
above Officers.

Sent for review

17/12

Draft not "exempt"
these can maybe be cap
here

18R
17/12

Draft notification Submitted for
Kind approval, with a draft to the
Residency.

17/12

(Gen. Secy)

18R
18/12

Done

MD
24/12

Notification need not be
published in the Gazette
Copies need not be sent
to all DAs but may be
sent to DA, Bangalore. 12/12
Copy with another copy
for transmission to SMT

This copy for Kind signature put
18R

GENERAL SECRETARY
18 DEC. 1936
1939

RECEIVED
21 DEC. 1936
GENERAL SECRETARY

(55)

Motor Taxes — Rates of

Exemption from Taxes to British Military
Personnel
of 1937

File No.

Mysore Traffic Board.

Serial
No.

Issued & refⁿ no. L. 862-64
of 7.1.37 to the I. G. P., D. C. ^{R. T.} night
of Blue Writ & ~~Exempt~~ ^{Exempt} ~~for~~ ^{for} information

No. pol. 750 of 7.1.37
to the Residency forward
copy of the above notice.

No. 7.698-86 of 19.1.36 from the
Residency acknowledges receipt of the above.
(14) Submitted for kind perusal.

26/1.37

SR
27/1

12
7.7.38

Letter no. 7.64-37/R.O. II of 23.2.37
from the Residency requesting in the cir-
cumstances to exempt the motor car of
Lieut. Col. J. B. Hance from payment of
Vehicle Tax in Mysore territory.

(5D) The Secy. to the Honble the Resident states
that the Residency Surgeon ^{Lt. Col. J. B. Hance} lives in city limits
and as such he has been held liable to pay
the Vehicle Tax in respect of his motor car
and requests that ^{as} the maintenance of a
motor car by the Residency Surgeon is
essential for the ^{efficient} performance of his
duties exemption from payment of
the Vehicle Tax in Mysore may be
granted in his case.

Taken to file R. T. 9-37-24

STATEMENT. 1.

1. The revenue realised at present from different classes of motor vehicles per year may roughly be estimated as under:-

I. MOTOR CYCLES AND CARS. Per annum.

	Rs.	a.	p.
(1) Vehicle taxes from motor cycles and cars at the several Municipalities (vide Statement 'A' attached).	31,750	0	0
(2) Tolls on cars and cycles collected at the Municipalities of Bangalore City and Mysore in 1934-35 (as per particulars furnished by the Commissioner and President respectively) (vide Statement 'B' attached).	11,800	0	0
(3) Tolls collected in other Municipalities (vide Statement 'B' attached).	4,500	0	0
Total ...	48,000	0	0

II. MOTOR CABS.

(1) Vehicle Taxes now collected (vide Statement 'A').	7,200	0	0
(2) Municipal tolls (vide Statement 'B').	1,500	0	0
(3) 'H' Permit fees at Rs.50/- per cab, for 279 cabs as per details of 'H' Permits furnished by District -- Magistrates.	13,950	0	0
Total ...	22,650	0	0

III. MOTOR BUSES.

(1) Mileage cess on Railway competition roads.	2,50,000	0	0
(2) On ordinary roads.	2,85,000	0	0

(Average of the collection for 1932-33 & 1933-34 as furnished by District Magistrates, vide Statement 'F')..

	Rs.	a.	p.
(3) Tolls paid by motor buses at District Fund & State Fund toll-gates. x (vide Statement 'C')	1,25,000	0	0
(4) -do- at Municipal toll-gates (vide Statement 'B'.)	31,750	0	0
(5) Vehicle Taxes on buses. (Vide Statement 'A').	10,100	0	0
Total ...	7,01,850	0	0
IV. <u>MOTOR LORRIES.</u>			
(1) Registration fees on private lorries for 1934-35 as given by the Inspector-General of Police.	31,500	0	0
(2) 'H' Permit fees on Lorries x for hire (vide Statement 'D').	28,200	0	0
(3) Vehicle Taxes on Lorries.	2,850	0	0
(4) Tolls on Lorries on the District Fund & State Fund tolls (Vide Statement 'D').	30,000	0	0
	92,550	0	0
V. <u>MISCELLANEOUS.</u>			
(1) 'G' Permit fees (at Rs.8/- on 582 buses, 123 lorries and 279 taxis with some allowance for some new vehicles on which 1st permit became due.)	8,000	0	0
(2) Brake Certificate fees. (Revised Budget figure for 1934-35).	12,500	0	0
Total ...	20,500	0	0
<u>TOTAL:-</u>			
I. Motor Cycles and cars. ...	48,000	0	0
II. Motor cabs. ...	22,650	0	0
III. Motor Buses. ...	7,01,850	0	0
IV. Motor Lorries. ...	92,550	0	0
V. Miscellaneous. ...	20,500	0	0
GRAND TOTAL ...	8,85,550	0	0

N o t e:-

(1) No account is taken in the Statement of the initial Registration fees on motor vehicles, as these continue unaffected under the new Regulation.

(2) No account is taken of income from tolls on private motor cycles, cars, etc., as they continue under the new Regulation also except for the Composition.

*****:O:*****

STATEMENT 'E'.

LORRIES.

The number of private lorries according to the statement of Registration given by the Inspector General of Police is 343. Particulars regarding unladen weights of all these are not available. The unladen weight of 147 lorries is not given. Of the remaining 196,

9	are below	15 Cwts,
107	are between	15 Cwts. & 25 cwts,
194	"	25 cwts. & 30 cwts,
14	"	30 cwts. & 35 cwts,
11	"	35 cwts. & 50 cwts.,
5	"	50 cwts. & 70 cwts.,
2	"	70 cwts. & 100 cwts.

The remaining 147 may be assumed to be between 15 & 25 cwts. class and 25 & 30 cwts. class in the same proportion as above, viz., 52 of the former and 95 of the latter, 17 lorries are free, belonging to Government.

From particulars of 'H' Permits given by Deputy Commissioner, it is seen that there were 123 lorries licensed to ply for hire. The unladen weights are not known and in many cases carrying capacity is given. For want of other information, it is assumed that these lorries are those of the unladen weights of 15 to 25 cwts. and of 25 to 30 cwts. in the same proportion as private lorries.

The total revenue on motor vehicles charging the maximum rates will thus be:-

Rs. 56,000 on private cars & cycles (paras
Rs. 41,070 on Motor cabs.
Rs.7,18,000 on Buses.
Rs.1,31,520 on Lorries.

Rs.9,46,590 against Rs.9,30,150.

Thus of the 123 lorries, 45 are assumed to be of 15 to 25 cwts class and 78 of 25 to 30 cwts.

The income from this will therefore be as follows:-

PRIVATE LORRIES.

No.	Class.	Annual Tax.	Total.
No. Exempted X No. Net.			Rs..a. p.
9 1 8	below 15 Cwts.	Rs.120/-	960 0 0
107 4 103	above 15 cwts and below 25 cwts.	200/-	20,600 0 0
194 8 186	above 25 cwts. and below 30 cwts.	280/-	52,080 0 0
14 1 13	above 30 cwts. and below 35 cwts.	360/-	4,680 0 0
11 2 9	above 35 cwts. and below 50 cwts.	450/-	4,050 0 0
5 2 3	above 50 cwts. and below 70 cwts.	600/-	1,800 0 0
2 - 2	above 70 cwts. and below 100 cwts.	1000/-	2,000 0 0
	Total ..		86,170 0 0

LORRIES FOR HIRE.

45	above 15 cwts. and below 25 cwts.	300/-	13,500 0 0
78	above 25 cwts. and below 30 cwts.	420/-	22,760 0 0
	Total ..		46,260 0 0

Grand Total ... 86,170 0 0
46,260 0 0

1,32,430 0 0 or 1,32,400 0 0

Statement showing the estimated income from taxes
under the Road Traffic and Taxes
Regulation.

I. VEHICLE TAXES. (Para 5 of the Note).-

Motor cycles	265 X 15 =	3,975	0	0
Motor cars under 15 cwt.s.	270 X 24 =	6,480	0	0
Motor cars above 15 cwt.s.	1100 X 36 =	39,600	0	0
		50,055	0	0 or
		50,000	0	0

II. MOTOR CABS. (Para 7).

No. of seats	Rate.			
1,369 X	30 =	41,070	0	0 or
		41,000	0	0

III. MOTOR BUSES. (Paras 8 to 10).

(1) Service Tax:-

No. of Seats.	Rate per annum.			
2,700 on class II Roads.	X 22 =	59,400	0	0
7,100 on class I Roads.	X 28 =	1,98,800	0	0
960	X 30 =	28,800	0	0
(Estimated number of seats in Bangalore City buses).		2,87,000	0	0

(2) Mileage Cess:-

(i) Railway Competition Roads.	1,25,000	0	0
(ii) Ordinary Roads.	2,85,000	0	0
	4,10,000	0	0

IV. MOTOR LORRIES.

(Vide Statement 'E').	1,32,400	0	0
-----------------------	----------	---	---

I. VEHICLE TAXES.	..	50,000	0	0
II. MOTOR CABS.	..	41,000	0	0
III. MOTOR BUSES:-				
(1) Service Tax.		2,87,000	0	0
(2) Mileage Cess.		4,10,000	0	0
IV. MOTOR LORRIES.	..	1,32,400	0	0
GRAND TOTAL.	Rs.	9,20,400	0	0

****;:0000:****

STATEMENT 'A'.

Municipal vehicle taxes on motor vehicles.

Vehicle taxes.	Motor cycles and Cars.	Buses.	Lorries.
<u>A. Motor Cars.</u>			
(1) Vehicle taxes on motor and cycles collected in -- Bangalore City Municipality 1934-35 (Vide statement furnished by the Municipal Commissioner).	19,923	2,670	1,170
(2) -Do- at Mysore (vide statement furnished by the Municipal ~~Commissioner~~ ^{president}).	9,487	2,565	450
(3) -Do- at Kolar Gold Fields. (The amount of vehicle tax is in this case arrived at on the basis of the number of cars & cycles as per Police Census multiplied by the rates -- charged).	6,410	720	690
(4) Vehicle Taxes in Municipalities in 6 Districts for which particulars have been received.	1,707	2,794	365
(5) Add pro-rata for 2 Districts.	425	700	90
(6) Add a lumpsum estimate for Municipalities from which statement not received.	500	700	90
Total.	38,452 ~~31,222~~ * 38,952	10,149	2,855

Deduct from above vehicle taxes now being paid by Motor cabs which are also classed under cars (on 240 cars in Bangalore and Mysore) Rs. 7200.

38,452 - 7200 - 31,252

STATEMENT 'B'.

Municipal tolls on motor vehicles at present.

Municipality.	Tolls on			
	Cycles.	Cars.	Buses.	Lorries.
Bangalore for 1934-35.	400/-	3816/-	8759/-	1618/-
Mysore.	51/-	7571/-	3000/-	1500/-
Other municipalities.	Revenue from tolls for motor vehicles separately is not available as toll-gates are in most cases farmed out.			

From particulars furnished by the District Magistrates, 501 buses are subject to municipal tolls daily. The average rate of tolls may be taken at as.6/- or 187-12-0 which works out per year to about 67,500/- per annum. Deducting from this, the tolls on buses at Bangalore & Mysore (viz. 8759 & 3000 = 11,759), the balance at other Municipalities works to Rs.55,700/-. In some cases buses do not pay more than one toll in 2 days; besides the statement given by District Magistrates does not seem to take to account exemptions to buses from the municipal tolls of the municipality at which they are kept, making allowances for all this the toll paid by all classes of motor vehicles to municipalities other than City Municipalities may be assumed to be not less than Rs.30,000/-. Credit is also to be taken for tolls which municipalities can continue to collect viz., on Lorries stationed outside the municipality and cabs, which do not pay composition fees. The ^{bulk} ~~break~~ of the toll revenue of the town and minor Municipalities is derived from buses. Tolls from cars is only a small portion, as no tolls are leviable on through cars. Figures are not available to show what the exact toll revenue at municipalities from cars (or from motor vehicles) ~~is~~ as, in most cases, tolls are farmed out. The revenue from cars is therefore a matter for ^{ques} ~~question~~. It is not likely however that tolls from cars will be more than Rs.60. Of this Rs.1500/- may be tolls from Taxis. The net tolls from cars

may be estimated at Rs.4,500/- per annum.

Of the municipal tolls (apart from City Municipalities) tolls from different classes of motor vehicles may be -- estimated as follows:-

Motor cars and Taxis.	Rs. 6,000/-
Buses. ...	20,000/-
(Including City Municipalities)	31,700/-
Lorries. ...	4,000/-

STATEMENT 'C'

District Board and State Fund tolls paid by Motor
Buses and Lorries:-

From Statements of tolls leviable on motor bus
services on the several roads furnished by the District
Magistrates, it is seen that

188 buses pass Provincial toll - gates

and

143 buses pass District Board toll-gates

in a day. Thus 331 buses should pay tolls daily. At
Rs. 2/- per bus, the total tolls will work out

Buses. Tolls.

331 x 2 x 365 = Rs. 2,41,630

All the buses do not however pay full tolls every
day, and in the estimate of probable tolls therefore
due allowance has to be made for the following factors:-

- (1) Buses compounded at some toll-gates and thus
pay for an year less than half the tolls.
- (ii) Bus services are so arranged that ~~the~~ in many
cases, trips on two days fall within 24 hours.
The trip on the second day gets exemption from
tolls.
- (iii) Some important bus owners have taken out toll-
gates on contract on roads on which they have
their service. They pay no tolls at these
gates and the auction amount is much less than
the tolls they would have had otherwise to pay.

~~For these reasons the realisations from tolls fall
much short of the amount that would be realised if every~~

(iv) Besides, by arrangements buses of different owners are run on alternate days ^{on many roads,} So there is a reduction in the number of buses.

For these reasons, the realisations from tolls fall much short of the amount that would be realised if every bus paid full toll every day. Figures are not available to show what the amount actually is, as almost all the toll gates are let out on contract and details are not available.

The actual realisation from tolls from buses may therefore be taken to be half the above rates or ^{at l.} ~~sent~~ 1,25,000/-.

STATEMENT 'D'.

Private Lorries are at present subject to annual registration. According to the Registration particulars as in February 1935, furnished by the Inspector-General of Police, there were 343 lorries (of which 31 had paid only the initial registration fee as lorries for hire). According to the details of "H" permits furnished by the District Magistrates there were 123 lorries on hire. The figures are for 1934-35 in the case of Mysore, Shimoga and Tumkur and for the half year 1935-36 in the case of other -- Districts. The total registration fees collected by the Inspector-General of Police was Rs.31,479/- or Rs.31,400/-. The "H" permit fees in the case of Mysore, Tumkur and Shimoga were 14,605/-. In the case of other Districts, the fees realised were Rs.6,870/- for half year. At the same rate it would be Rs.13,740/-. The permit fees are therefore estimated at Rs.14,605 + 13,740 = Rs.28,345 or Rs.28,300/-.

There are no data for ascertaining exactly the toll revenue realised from Lorries. It is assumed as Rs. 30,000/- per annum.

Statement F.

Statement of mileage cess collected in various Districts for the
years 1932-33 & 1933-34.

Districts.	For 1932-33.		For 1933-34.		Remarks.
	Railway Competition.	Ordinary.	Railway Competition.	Ordinary.	
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Bangalore District.	176,793 6 6	86,217 15 6	1,66,138 6	86,447 6 10	
Kolar "	30,330 1 9	25,197 8 8	24,982 13	20,322 9 10	
Tumkur "	9,626 14 0	24,940 14 6	9,626 14 0	24,992 14 6	
Mysore "	29,725 11 0	52,355 2 6	28,673 10 0	45,789 13 6	
Hassan "	1,804 9 0	27,803 6 5	585 0 0	28,270 6 3	
Shimoga "	7,013 4 9	28,551 14 3	6,587 12 6	29,916 10 4	
Kadur "	3,528 15 0	25,345 15 1	3,353 7 0	24,699 0 3	
Chitaldrug "	3,017 0 6	19,384 1 0	3,115 1 3	19,948 8 0	
Total ..	2,61,839 14 6	2,89,796 13 11	2,43,063 0 6	2,80,387 5 6	

	<u>Railway Competition.</u>
For 1932-33.	2,61,839 14 6
For 1933-34	2,43,063 0 6
Grand Total	Rs 5,04,902 15 0

	<u>Ordinary.</u>
For 1932-33	2,80,387 5 6
For 1933-34	2,89,796 13 11
Grand Total	Rs. 5,70,184 3 5

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYS.

No. K. 3315/Legis. 45-35-3

General and Revenue Secretariat,

Dated Bangalore, ...18th..November1935.

NOTIFICATION.

In exercise of the powers conferred by Section 20 of the Mysore Road Traffic and Taxes Regulation No. VI of 1935, the Government of His highness the Maharaja of Mysore are pleased to prescribe the following as the rates of fee for composition of tolls payable on Motor Vehicles on and after 1st January 1936:

Schedule IV A. — Rate of Fee for composition of tolls on motor vehicles.

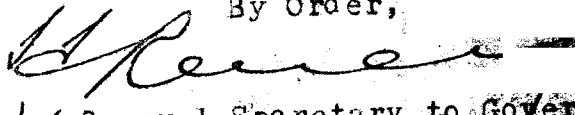
Classes of vehicles.	Fees per quarter.				
	For vehicles fitted with pneumatic tyres on all wheels.			For other vehicle	
	Rs.	As.	P.	Rs.	As.
<u>I. Motor cycles.</u>					
(a) Motor cycles with two wheels	5	0	0	6	8
(b) do, if used for drawing a trailer or side car	7	8	0	9	8
(c) Motor cycles with three wheels	10	0	0	12	8
<u>II. Motor cars & motor cabs.</u>					
(a) Weighing not more than 15 cwt. unladen	15	0	0	21	8
(b) Weighing more than 15 cwt. but not more than 30 cwt. unladen	20	0	0	30	0
(c) Weighing more than 30 cwt. but not more than 45 cwt. unladen	32	8	0	50	0
(d) Weighing more than 45 cwt. but not more than 60 cwt. unladen	40	0	0	60	0
(e) Weighing more than 60 cwt. unladen	50	0	0	75	0
(f) Additional fee payable in respect of such vehicles when used for drawing trailers:					
(i) for each trailer not exceeding one ton in weight, unladen ...	10	0	0	15	
(ii) for each trailer exceeding one ton in weight, unladen	20	0	0	30	0

Provided that two or more vehicles shall not be chargeable under this class in respect of the same trailer.

A rebate of 10 per cent will be allowed if the composition fee is paid for the year and in advance.

.....

By Order,


For General Secretary to Government

The Compiler, Mysore Gazette, for publication.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA

Chief Engineer, ...
...
...

NOTIFICATION

Whereas the Government of His Highness the Maharaja has decided to levy a tax on the use of motor vehicles in the State of ...
And whereas the Government of His Highness the Maharaja has decided to levy a tax on the use of motor vehicles in the State of ...
And whereas the Government of His Highness the Maharaja has decided to levy a tax on the use of motor vehicles in the State of ...

Now, therefore, His Highness the Maharaja, by His Order, has decided to levy a tax on the use of motor vehicles in the State of ...
And whereas the Government of His Highness the Maharaja has decided to levy a tax on the use of motor vehicles in the State of ...
And whereas the Government of His Highness the Maharaja has decided to levy a tax on the use of motor vehicles in the State of ...

Class of Vehicle	Rate of Tax	Notes
Motor cycles with two wheels	...	...
Motor cycles with three wheels	...	...
Motor cycles with four wheels	...	...
Motor cycles with five wheels	...	...
Motor cycles with six wheels	...	...
Motor cycles with seven wheels	...	...
Motor cycles with eight wheels	...	...
Motor cycles with nine wheels	...	...
Motor cycles with ten wheels	...	...
Motor cycles with eleven wheels	...	...
Motor cycles with twelve wheels	...	...
Motor cycles with thirteen wheels	...	...
Motor cycles with fourteen wheels	...	...
Motor cycles with fifteen wheels	...	...
Motor cycles with sixteen wheels	...	...
Motor cycles with seventeen wheels	...	...
Motor cycles with eighteen wheels	...	...
Motor cycles with nineteen wheels	...	...
Motor cycles with twenty wheels	...	...

And whereas the Government of His Highness the Maharaja has decided to levy a tax on the use of motor vehicles in the State of ...
And whereas the Government of His Highness the Maharaja has decided to levy a tax on the use of motor vehicles in the State of ...
And whereas the Government of His Highness the Maharaja has decided to levy a tax on the use of motor vehicles in the State of ...

Now, therefore, His Highness the Maharaja, by His Order, has decided to levy a tax on the use of motor vehicles in the State of ...
And whereas the Government of His Highness the Maharaja has decided to levy a tax on the use of motor vehicles in the State of ...
And whereas the Government of His Highness the Maharaja has decided to levy a tax on the use of motor vehicles in the State of ...

NOTIFICATION.

No. P. 3315 Legis.—46-35-3, dated Bangalore,
18th November 1935.

In exercise of the powers conferred by Section 20 of the Mysore Road Traffic and Taxes Regulation No. VI of 1935, the Government of His Highness the Maharaja of Mysore are pleased to prescribe the following as the rates of fee for composition of tolls payable on Motor Vehicles on and after 1st January 1936 :—

SCHEDULE IV-A.

Rates of fee for composition of tolls on motor vehicles.

Classes of vehicles	Fees per quarter					
	For vehicles fitted with pneumatic tyres on all wheels			For other Vehicles		
1. MOTOR CYCLES.	Rs.	a.	p.	Rs.	a.	p.
(a) Motor cycles with two wheels ...	5	0	0	6	8	0
(b) Ditto, if used for drawing a trailer or side car.	7	8	0	9	8	0
(c) Motor cycles with three wheels ...	10	0	0	12	8	0
2. MOTOR CARS AND MOTOR CABS.						
(a) Weighing not more than 15 cwts., unladen.	15	0	0	21	8	0
(b) Weighing more than 15 cwts., but not more than 30 cwts., unladen.	20	0	0	30	0	0
(c) Weighing more than 30 cwts., but not more than 45 cwts., unladen.	32	8	0	50	0	0
(d) Weighing more than 45 cwts., but not more than 60 cwts., unladen.	40	0	0	60	0	0
(e) Weighing more than 60 cwts., unladen.	50	0	0	75	0	0
(f) Additional fee payable in respect of such vehicles when used for drawing trailers:—	...			...		
(i) For each trailer not exceeding one ton in weight, unladen.	10	0	0	15	0	0
(ii) For each trailer exceeding one ton in weight, unladen.	20	0	0	30	0	0
Provided that two or more vehicles shall not be chargeable under this class in respect of the same trailer.	...			...		

A rebate of 10 per cent will be allowed if the composition fee is paid for the year in advance.

By Order,

M. VENKATESA IYENGAR,
Secretary to Government,
General Department.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

No.....

General and Revenue Secretariat,

Dated Bangalore, ...18th November....193 5

NOTIFICATION.

In exercise of the powers conferred by Section 20 of the Mysore Road Traffic and Taxes Regulation No.VI of 1935, the Government of His Highness the Maharaja of Mysore are pleased to prescribe the following as the rates of fee for composition of tolls payable on Motor Vehicles on and after 1st January 1936:-

(Instruction for press - Here enter the typed matter *Richard*)

By Order,

Secretary to Government,
General
Development Department.

To

The Compiler, Mysore Gazette for publication in Part IV of the next issue of the Gazette dated 21st November 1935 and for supplying direct 25 printed copies each of the Notifications to the Inspector-General of Police and Deputy Commissioners of Districts and 250 copies to this office.

SUBJECT.....

Section *Legal*
File No. *46-35*
Serial No. *3*

Diary No. of letter replied to.....

No.

Notified

To

No P 3313

General and Revenue Secretariat

the

193

Date of issue.....

18/11/35

Signed by.....

M. H. A. Chandra

in exercise of the powers
conferred by Secⁿ 20 of the ^{Mysore} Road
~~Public~~ Traffic & Lakes Reg'n no VI
of 1935, the Govt. of this Highness
The Maharaja of Mysore
are pleased to ^{prescribe} ~~direct~~ the
~~law~~ ^{as the} following rates
of fee for composition of
tolls ^{on} Motor Vehicles ^{on & after 1-3} and to
~~direct that the rate shall take~~
~~effect on and from the 1st of~~
~~January 1936~~
(^{enter the typewriter}
^{the rates})

List of enclosures.....

Copied by

Examined by.....

By order

BR

*Sent to Govt.
Gen. Dept*

To the compiler Mysore Gaz for publication in ^{part}
IV of the ^{next issue of} the Gaz of 21. 11. 35 & for supplying direct ²⁵⁰
of the notⁿ ^{to the} Govt. & DES of Dist & 250 copies to this off^r

NOTIFICATION.

No. 2. 3316—Legis. 46-35-4, dated Bangalore,
18th November 1935.

Act

In exercise of the powers conferred by Section 8 of the Mysore Road Traffic and Taxes Regulation No. VI of 1935, the Government of His Highness the Maharaja of Mysore are pleased to direct the levy on and from 1st January 1936 of the following taxes on motor vehicles specified below at the rates noted against each :—

SECTION II-A. The Vehicle Tax.

Class of vehicles	Annual tax
	Rs.
1. Motor cycles	15
2. Motor cars constructed or adapted to carry in all not more than seven persons including the driver :—	
(a) Weighing not more than 15 cwts., unladen...	24
(b) Weighing more than 15 cwts., unladen ...	36
3. Motor cars constructed or adapted to carry eight persons or more including the driver.	60
4. For heavy motor cars, i.e., motor cars exceeding two tons in weight, unladen.	100
5. Motor lorries used solely for purposes of agriculture.	60

SCHEDULE II-B. The Road Tax.

Class of vehicles	Quarterly tax					
	Vehicles fitted with pneumatic tyres on all wheels			Other vehicles		
	Rs.	a.	p.	Rs.	a.	p.
1. Motor lorries without trailers not let or plied for hire or reward :—						
(a) Not exceeding 15 cwts. in weight, unladen ...	30	0	0	45	0	0
(b) Exceeding 15 cwts. but not exceeding 25 cwts. in weight, unladen ...	50	0	0	70	0	0
(c) Exceeding 25 cwts. but not exceeding 30 cwts. in weight, unladen ...	70	0	0	90	0	0
(d) Exceeding 30 cwts. but not exceeding 35 cwts. in weight, unladen ...	90	0	0	115	0	0
(e) Exceeding 35 cwts. but not exceeding 50 cwts. in weight, unladen ...	112	8	0	150	0	0

Class of vehicles	Lorry tax	
	Vehicles fitted with pneumatic tyres on all wheels	Other vehicles
(f) Exceeding 50 cwts. but not exceeding 70 cwts. in weight, unladen	Rs. a. p. 150 0 0	Rs. a. 35 0 0
(g) Exceeding 70 cwts. but not exceeding 100 cwts. in weight, unladen	175 0 0	225 0 0
(h) Exceeding 100 cwts. in weight unladen	250 0 0	300 0 0
(i) Additional tax payable in respect of such vehicles when used for drawing trailers:—		
(i) For each trailer not exceeding one ton in weight, unladen	60 0 0	85 0 0
(ii) For each trailer exceeding one ton in weight, unladen.	125 0 0	150 0 0
Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.		
2. Motor lorries let or plied for hire or reward and used for the carriage or haulage of goods only.	One and half times the rate prescribed for each respective class of vehicle under above.	
3. Motor lorries let or plied for hire or reward and used for the carriage or haulage of goods and passengers:	(a) a tax as on a motor lorry under item (2) above, having a weight which bears to the unladen weight of the vehicle, the same proportion as the floor area set apart for the carriage of goods bears to the total floor area of the vehicle, together with, (b) a service tax calculated at the rate specified in Schedule II C for every passenger which the vehicle is licensed to carry, and (c) a mileage cess as on motor buses under Schedule II D.	

Explanation.—Goods in items 2 and 3 above do not include light personal effects of passengers.

SCHEDULE II-C.

Service Tax.

Classes of Vehicles	Quarterly tax					
	Vehicles fitted with pneumatic tyres on all wheels			Other Vehicles		
	Rs.	a.	p.	Rs.	a.	p.
1. Motor cabs other than (3) below—						
(a) licensed to carry in all not more than four persons ...	30	0	0	45	0	0
(b) licensed to carry more than four persons, for every person whom the vehicle is so licensed to carry ...	7	8	0	11	4	0
2. Motor buses other than (3) below for every person whom the vehicle is licensed to carry:—						
(a) On motor buses let or plied for hire solely within a municipality ...	7	8	0	11	4	0
(b) On routes graded as Class I by the Board ...	7	0	0	10	8	0
(c) On routes graded as Class II by the Board ...	5	8	0	8	4	0
3. Motor cabs and motor buses used for hire for a strictly limited purpose ...	25	0	0	37	8	0

SCHEDULE II-D.

Mileage Cess.

Class of Vehicle	Rate of Tax
Motor Buses.—	
(a) when plying on ordinary permits as part of a regular service ..	Six pies per mile.
(b) when plying on special permits in other cases ...	Nine pies per mile.

By Order,

M. VENKATESA IYENGAR,

*Secretary to Government,
General Department.*

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

GENERAL AND REVENUE SECRETARIAT

No. P 3316 / 991-3 Dated Bangalore, 18/11/1935

NOTIFICATION.

In exercise of the powers conferred by Section 8 of the Mysore Road Traffic and Taxes Regulation No. VI of 1935, the Government of His Highness the Maharaja of Mysore are pleased to direct the levy on and from 1st January 1936 of the following taxes on motor vehicles specified below at the rates noted against each.

(Here enter the typed matter *Enclosed*)
 Instructions to }
 press }

By order,

Secretary to Government,
 Development Department

To

The Compiler, Mysore Gazette for publication in Part II of the Gazette dated 21st November 1935 and for supplying 25 printed copies each direct to the Inspector General of Police and Deputy Commissioners of District and 250 copies to this office.

SUBJECT.....

Section *Legis*
File No. *46-35*
Serial No. *6*

Diary No. of letter replied to.....

No. *Notification*
To *No P3318/S P33131*
In exercise of the powers

General and Revenue Secretariat
()
the 193

Conferred by section 8 of the Mysore
Road Traffic & Taxes Regulⁿ NO VI
of 1935, the Govt of this Highness
The Maharaja of Mysore are
on account of Jan 1936
pleased to direct the levy of the
following taxes on motor vehicles
Specified ^{below} in column at the rates
~~prescribed~~ ^{now} against each, and that
the rules shall ~~take effect~~ ^{take effect} on
and from the 1st of January 1936
(Instructions for press: *delete*
Here enter the typed matter)

Date of issue.....

Signed by

By order

List of enclosures.....

Copied by

Examined by.....

BR

Send to Govt
En Dept

To The Compiler Mysore Gaz for publicⁿ in part 10
of the Gaz of 21-11-35 and for supplying 25 printed copies each
direct to the I.R.P & the DCS 1, Dots & 250 copies to this office.

SCHEDULE II A. -- THE VEHICLE TAX.

Class of vehicles.	Annual Tax.
	Rs.
1. Motor Cycles. ..	15/-
2. Motor cars, constructed or adapted to carry in all not more than seven persons including the driver:-	
(a) Weighing not more than 15 cwts. unladen.	24/-
(b) Weighing more than 15 cwts. unladen.	36/-
3. Motor cars constructed or adapted to carry eight persons or more including the driver. ..	60/-
4. For heavy motor cars, i.e., motor cars exceeding two tons in weight, unladen.	100/-
5. Motor Lorries used solely for purposes of agriculture.	60/-
<u>Privileges and Exemptions.</u>	
The vehicle shall be exempted from all municipal tolls.	

CSG.

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LSR
8/11

The Road Tax.--(Section 8 (b).)

Class of Vehicles.	Quarterly tax.	
	Vehicles fitted with pneumatic tyres on all wheels.	Other Vehicles.
	Rs. a. p.	Rs. a. p.
Motor lorries without trailers not let or plied for hire or reward:		
(a) Not exceeding 15 cwt. in weight, unladen.	30 0 0	45 0 0
(b) Exceeding 15 cwt. but not exceeding 25 cwt. in weight, unladen.	50 0 0	70 0 0
(c) Exceeding 25 cwt. but not exceeding 30 cwt. in weight, unladen.	70 0 0	90 0 0
(d) Exceeding 30 cwt. but not exceeding 35 cwt. in weight, unladen.	90 0 0	115 0 0
(e) Exceeding 35 cwt. but not exceeding 50 cwt. in weight, unladen.	112 8 0	150 0 0
(f) Exceeding 50 cwt. but not exceeding 70 cwt. in weight, unladen.	150 0 0	185 0 0
(g) Exceeding 70 cwt. but not exceeding 100 cwt. in weight, unladen.	175 0 0	225 0 0
(h) Exceeding 100 cwt. in weight unladen.	250 0 0	300 0 0
(i) Additional tax payable in respect of such vehicles when used for drawing trailers:		
(i) For each trailer not exceeding 1 ton in weight, unladen.	60 0 0	85 0 0
(ii) For each trailer exceeding 1 ton in weight, unladen.	125 0 0	150 0 0
Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.		
2. Motor lorries let or plied for hire or reward and used for the carriage or haulage of goods only.	One and half times the rate prescribed for each respective class of vehicle under 1 above.	
3. Motor lorries let or plied for hire or reward and used for the carriage or haulage of goods and passengers.	(a) a tax as on a motor lorry under item (2) above, having a weight which bears to the unladen weight of the vehicle the	

the same proportion as the floor area set apart for the carriage of goods bears to the total floor area of the vehicle, together with,

(b) a service tax calculated at the rate specified in Schedule I-I C for every passenger which the vehicle is licensed to carry, and

c) a mileage cess as on motor buses under Schedule II D.

Explanation:- Goods in items 2 and 3 above do not include light personal effects of passengers.

CSG:2.

Schedule II C .

SERVICE TAX.

-:-

Classes of Vehicles.	Quarterly tax.	
	Vehicles fitted with pneumatic tyres on all wheels.	Other Vehicles.
	Rs. a. p.	Rs. a. p.
1. Motor cabs other than (3) below		
(a) licensed to carry in all not more than four persons.	30 0 0	45 0 0
(b) licensed to carry more than four persons, for every person whom the vehicle is so licensed to carry.	7 8 0	11 4 0
2. Motor buses other than (3) below for every person whom the vehicle is licensed to carry:-		
(a) n motor buses let or plied for hire solely within a municipality.	7 8 0	11 4 0
(b) On routes graded as Class I by the Board,	7 0 0	10 8 0
(c) on routes graded as Class II by the Board.	5 8 0	8 4 0
3. Motor cabs and motor buses used for hire for a strictly limited purpose.	25 0 0	37 8 0

CSG:2.

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MILEAGE CESS.Class of vehicles.Rate of Tax.Motor buses:-

(a) When plying on ordinary permits as part of a regular service.

Six pies per mile.

(b) When plying on special permits in other cases.

Nine pies per mile.

✓AR

Rate of fee for composition of tolls on motor vehicles.

---:oGo:---

Classes of vehicles.	Fees per quarter.	
	For vehicles fitted with pneumatic tyres on all wheels.	For other Vehicles.
	Rs. a. p.	Rs. a. p.
<u>I. Motor cycles.</u>		
(a) Motor cycles with two wheels.	5 0 0	6 8 0
(b) Ditto, if used for drawing a trailer or side car.	7 8 0	9 8 0
(c) Motor cycles with three wheels.	10 0 0	12 8 0
<u>II. Motor cars and Motor cabs.</u>		
(a) Weighing not more than 15 cwts., unladen.	15 0 0	21 8 0
(b) Weighing more than 15 cwts. but not more than 30 cwts. unladen.	20 0 0	30 0 0
(c) Weighing more than 30 cwts. but not more than 45 cwts. unladen.	32 8 0	50 0 0
(d) Weighing more than 45 cwts. but not more than 60 cwts. unladen.	40 0 0	60 0 0
(e) Weighing more than 60 cwts. unladen.	50 0 0	75 0 0
(f) Additional fee payable in respect of such vehicles when used for drawing trailers:-		
(i) For each trailer not exceeding one ton in weight, unladen.	10 0 0	15 0 0
(ii) For each trailer exceeding one ton in weight, unladen.	20 0 0	30 0 0
Provided that two or more vehicles shall not be chargeable under this class in respect of the same trailer.		

A rebate of 10 per cent will be allowed if the composition fee is paid for the year and in advance.

12R

No. 15016/ *Legis* 46-35-4 General and Revenue Secretariat,

Dated Bangalore 18th November, 1935.

NOTIFICATION.

In exercise of the powers conferred by section 8 of the Mysore Road Traffic and Taxes Regulation No. VI of 1935, the Government of His Highness the Maharaja of Mysore are pleased to direct the levy on and from 1st January 1936 of the following taxes on motor vehicles specified below at the rates noted against each.

SCHEDULE II A. - THE VEHICLE TAX.

Class of vehicles.	Annual Tax.
	Rs.
1. Motor cycles. ...	15/-
2. Motor cars, constructed or adapted to carry in all not more than seven persons including the driver:-	
(a), weighing not more than 15 cwt. unladen.	24/-
(b), weighing more than 15 cwt. unladen.	* 36/-
3. Motor cars constructed or adapted to carry eight persons or more including the driver.	60/-
4. For heavy motor cars, i.e., motor cars exceeding two tons in weight, unladen.	100/-
5. Motor lorries used solely for purposes of agriculture.	60/-

quarterly tax.

Group of 1000000.

Vehicles fitted
with pneumatic
tyres on all
wheels.

Other
Vehicles.

11. 2. 19

1. Motor vehicles without trailers not
let or used for hire or reward;

(1) Not exceeding 15 cu. in weight, unless,

(b) exceeding 10 cwt. but not exceeding 20 cwt. in weight, unladen.

17. weighing 30 cwt. but not exceeding
18. weighing 30 cwt.

(b) exceeding 10 cwt. but not exceeding 20 cwt. in weight, unloaded.

(1) exceeding 100 lbs. but not exceeding 150 lbs. in weight, unless;

12. exceeding 100 cwt. but not exceeding 1,000 lbs. in weight, unless.

(5) exceeding 100 cwt. but not exceeding 150 cwt. in weight, unladen.

(c) exceeding 200 cwt. in weight unl. Gen.

100 cwt. in weight, unloaded.
 (b) exceeding 100 cwt. in weight unl. car.
 (c) unladen for payable in respect of
 such vehicles when used for gross
 and freight:

or such trailer not exceeding
1 ton in weight, unladen.

in weight, unloaded.

shall not be chargeable under this trailer.

2. Motor driven lat or plied for hire or reward and used for the carriage or haulage of loads only.

3. Motor carriers let or place for hire or reward and used for the carriage or haulage of goods and passengers.

one and half times the rate prescribed for each respective class of vehicle under A above.

(2) a tax to be on a motor lorry under item (1), above, having a weight which bears to the unladen weight of the vehicle, the same proportion as the floor area set apart for the carriage of goods bears to the total floor area of the vehicle, together with,

(b) a service tax calculated at the rate specified in Schedule II-C for every passenger which the vehicle is licensed to carry, and

COMMISSIONER OF REVENUE (TAX DEPARTMENT)

For the purpose of this Act, the term "motor vehicle" shall mean any self-propelled vehicle designed to travel on land.

Every person who owns or operates a motor vehicle in this State shall be liable for the payment of a license fee for such vehicle.

SECTION 11. TAX ON MOTOR VEHICLES

Year of license	Amount of license fee	Description of vehicle
1910	\$ 2.00	1. Motor vehicle other than (a) below
1911	\$ 2.00	(a) Motor vehicle other than (b) below
1912	\$ 2.00	(b) Motor vehicle other than (c) below
1913	\$ 2.00	(c) Motor vehicle other than (d) below
1914	\$ 2.00	(d) Motor vehicle other than (e) below
1915	\$ 2.00	(e) Motor vehicle other than (f) below
1916	\$ 2.00	(f) Motor vehicle other than (g) below
1917	\$ 2.00	(g) Motor vehicle other than (h) below

SCHEDULE II B. - MILEAGE CASES.

Class of vehicles.	Rate of Tax.
MOTOR BUSES:-	
(a) When plying on ordinary permits as part of a regular service.	Six pies per mile.
(b) When plying on special permits in other cases.	Nine pies per mile.

By Order,



Secretary to Government,
General Department.

To

The Compiler, Mysore Gazette for publication in Part IV of the Gazette dated 21st November 1935 and for supplying 25 printed copies each direct to the Inspector General of Police and Deputy Commissioners of Districts and 250 copies to this office.

CBC.9.

P. 3895
Legis

14/16.12.35

(33)

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF
MYSORE.

No.

General & Revenue Secretary,
Bangalore, 14th Decr. 1935

NOTIFICATION.

In exercise of powers conferred by
the proviso of Sub-Section 2 of the Section
of the Road Traffic and Taxes Regulation, the
Government of His Highness the Maharaja are
pleased to notify that vehicle taxes due in
respect of vehicles ^{specified in Schedule II A4} may be paid for half-
yearly periods at the rate of half the tax
payable for the year.

By Order,

HR

W.P. 12-35

GENERAL SECRETARY TO GOVT.

P. 3896

depts 46-35 & 16.12.35

REFUNDS.

1. Subject to the conditions prescribed in para 2 below, a refund of service and road taxes in respect of -- vehicles not used during the whole quarter or for continuous periods thereof not being less than one calendar month or of mileage cess in respect of a service not running during the said period, may be granted at the scale specified below:-

	Amount to be refunded.
(i) When the vehicle has not been used during the whole of a quarter.	4/5ths of the tax paid.
(ii) -do- for a period not less than two continuous calendar months during the quarter but less than the quarter.	3/5ths of the tax paid.
(iii) -do- for periods not less than one calendar month and less than two calendar months during the quarter.	2/5ths of the tax paid.

2. The conditions subject to which the refund of the taxes may be made shall be as follows:-

(a) Whenever a motor car, a motor bus or a motor lorry ceases to be in use, and is likely to remain so for continuous -- periods of a calendar month or more, the person in charge of the vehicle shall -- surrender his license and permit, if that *person* refers to that vehicle only, to the officer empowered to grant refunds together with a notice in writing specifying the cause for the vehicle being kept out of use and the period for which the vehicle is thus likely to be out of use. The said person shall.

on application, obtain the license or the license and the permit as the case may be, from the said officer if the vehicle is put into use again, during the course of the quarter. The said officer shall return the license or the license and the permit together with an order to a treasury for the refund of the amount, if a refund is sanctioned by him. If the vehicle is not used during the whole of the quarter, the license need not be returned but necessary refund may on application be granted.

(b) It shall be open to the officer granting refund to demand at his discretion, such ^{further} ~~full~~ additional proof as he may deem necessary for satisfying himself that the vehicle has not been in use during the period. Such additional proof may include a demand for certificates from dealers or repairers in case of vehicles kept out of use for repair or such other purposes.

(c) The date for purposes of refund shall count only from the date from which the current license ^{or the} /license and the permit were surrendered to the licensing officer.

(d) The person shall be eligible to refund only when the vehicle is not in use on account of (a) the said person being out of the State on tour etc. or (b) the vehicle being under repairs (c) the vehicle being assigned or sold to a person outside Mysore.

(e) The mileage cess on motor buses shall be refunded only when the motor bus service of the permit holder as a whole in any

Section does not run for continuous periods specified in Sub-Section 4 of Section 9 of the Road Traffic and Taxes Regulation. No refund of mileage cess shall be made in respect of any vehicle or vehicles forming part of the fleet of buses engaged on any particular service unless the service as a whole has not run during the said periods. Such vehicle or vehicles are eligible to refund of service tax only.

(f) No refund of the mileage cess or of Road Tax on public service motor lorries shall be made when such services do not run or such vehicles are not in use on account of suspension, revocation, cancellation of permits etc. sanctioned by competent -- authorities under public service motor vehicles Rules and of orders issued there under *or on account of the failure or inability of the permit holder to maintain the service or run the vehicle*

BR
14/27 *hw*
17/11/35

G. R. S. App. F. G. 3.

GENERAL AND REVENUE
SECRETARIAT.

(Continuation sheet draft form.)

Published at page 581
Part IV of the Mysore
Gazette dated 19-12-35.

~~27 or purchase of land
of the notification and
item 2a of schedule II
service tax notified
und & No P 3316 - Legis. 46.35-4
218th Nov. 1935 motor
bus plying for hire between
the solely between the City
Stⁿ and the Bangalore city
and these are considered as
bus plying solely within
a municipality.~~

P. 3996
Legis 46-35-2/18.11.35

Notification.

1. In exercise of the powers
conferred upon them under Secⁿ
13 of the Mysore Road Traffic
& Taxes Regulⁿ No VI of 1935
the Govt of this High
the Maharaja of Mysore
are pleased to exempt the
motor buses plying for hire
solely within municipal
the Bangalore city from
payment of the mileage cess.

mm

By order

HR

Qu Secy

To

The Compiler Mysore
Gaz for publication in the
Mysore Gaz of 28th Nov 1935
and for supplying 25 copies each
1. S. P. in Mysore Police
to the D. C. Mysore and 250
to this office.

2/5/35

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

No. 12-3996
Regis 46-35-

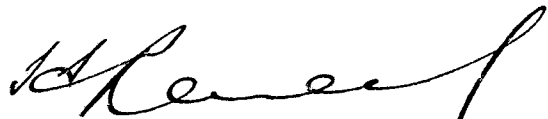
General and Revenue Secretariat,

Dated Bangalore 15th Decr. 1935

NOTIFICATION.

In exercise of the powers conferred upon them under Section 17 of the Mysore Road Traffic and Taxes Regulation Act of 1933, the Government of His Highness the Maharaja of Mysore are pleased to exempt the motor buses plying for hire solely within the Bangalore City Municipal area from payment of the mileage cess.

By order,



for General Secretary to Govt.

Part IV of The Com. filer, Mysore Gazette, for publication in the Mysore Gazette of 15th December 1935 and for supplying 25 copies each to the Inspector-General of Police in Mysore, Bangalore, and also to the Deputy Commissioner, Bangalore, and 250 copies to this office.

P. 3897
Legis 46-35

of 16.12.35

NOTIFICATION.

1. In exercise of powers conferred on them by Section 13 of the Road Traffic and Taxes Regulation the Government of His Highness the Maharaja are pleased to -- exempt the following Motor vehicles from taxes leviable under the Mysore Road -- Traffic and Taxes Regulation.

- (i) Motor vehicles belonging to His Highness the Maharaja of Mysore or His Highness the Yuvaraja of Mysore.
- (ii) Motor vehicles belonging to the Hon'ble the British Resident in Mysore.
- (iii) Motor vehicles belonging to the British or Mysore Military officers or troops on duty or and Military stores and equipage.
or vehicles used for the conveyance of
- (iv) Motor vehicles belonging to the Government or any Department of Government.

Note:- This does not apply to motor buses and motor lorries only of the Railway Department used for the carriage of passengers and goods for hire or reward under Public Service motor vehicles Rules.

- (v) Motor vehicles belonging to the Local bodies in the State and *exclusively* used ~~excluding~~ for their work or for public purposes and not for purposes of profit.
- (vi) Cars and lorries used as motor ambulance cars and travelling dispensaries.
- (vii) Motor vehicles kept for sale by bona-fide dealers in such vehicles and used under such dealers' general trade number under the Mysore Motor vehicles Rules.

2. In exercise of powers conferred under the proviso to sub-Section 6(ii) of Section 9 of the Road Traffic and Taxes Regulation the Government are pleased to exempt from the provision of Sub-Section 6 the vehicles mentioned under item (i) to (iii) of para 1 above. These vehicles need not carry any licenses and exemption from taxes is indicated in the following manner.-

(1) In the case of vehicles belonging to His Highness the Maharaja ^{Mysore} and His Highness the Yuvaraja of Mysore by the red number plate board, bearing "Mysore" which these vehicles use as a mark.

(ii) In the case of the Honble - the British Resident, before the Union Jack blown on the road side or before the monogram HR in the front of the car.

(iii) ^{motor vehicles}
British Military cars:-

(a) The Military Staff cars are usually painted Khaki.

(b) A prefix letter and number, together with a broad arrow mark, are painted in white on a black background on all Military Motor Vehicles, usually on both sides of the upper portion of the bonnet of the car.

The same particulars are also shown at the rear of the vehicle, either on the rear end of the off-side rear mudguard or on a plate fixed to the chassis for that purpose.

(c) The broad arrow mark may precede the prefix letter or be painted above the prefix and number thus

↑ G.8704 or ↑ G.8704

(d) The motor cars of the under-mentioned officers may be distinguished by flags flown on the Radiator Cap:-

	<u>Flag.</u>
His Excellency the Commander-in-Chief. ..	Union Jack.
General Officer Commanding-in-Chief, Southern Command. ..	Cblong, red, black, red.
Commander, Madras District.	Red swallow tail.
Commander, Southern Brigade Area.	Blue pennant.

The distinctive marks specified above shall be considered

as sufficient to indicate exemption from taxes in regard to such vehicles.

*used for the conveyance of
troops on duty or of military
stores or baggage,*

(e) In other cases, ^{of military} motor vehicles which ~~are in possession of~~ a pass issued ^{in case of British India} by the Head-quarters, Madras District or ^{State} by the Chief Commandant, Mysore Troops, shall ^{as regard to Mysore military shall} be considered sufficient to indicate -- exemption.

3. In all other cases the vehicles exempt from taxes shall obtain exemption licenses from licensing --- officers, *exempting them from* the tax.

*HR
14/12*

*HR
17.12.35*

U R G E N T.

All Communications should
be addressed to the Secretary
to the Resident in Mysore,
Bangalore, by designation
and not by name.

F.1176-35
R.O.II

(43)

3636

P 838

46-35-98

FROM

Major C. G. N. Edwards, I.A.,

SECRETARY TO THE HON'BLE THE RESIDENT IN MYSORE

To

The General Secretary to the Government of
His Highness the Maharaja of Mysore.

DEC. 1935

Dated, Bangalore, the 14th Decr. 1935.

Subject.

Concessions to Military personnel under the
Mysore Road Traffic and Taxes Regulation.

SIR,

I am directed to forward for the consideration of the

Government of Mysore a copy of letter from Headquarters, Madras

District, Bangalore, No. 9744/8/Q, dated the 12th December 1935.

I have the honour to be,

Sir,

Your most obedient servant,

[Signature]

for SECRETARY TO THE RESIDENT.

BJ

Letter from Headquarters, Madras District, Bangalore, No.9744/8/6
dated the 12th December 1935.

---:0:---

MOTOR VEHICLES TAXATION - MYSORE STATE.

Reference the Mysore Road Traffic and Taxes Regulation (Regulation No.VI of 1935), which comes into force from 1st January 1936, and the various Government of Mysore Notifications to implement this Regulation.

I am directed to request that you will be so good as to approach the Mysore Government, with a view to certain concessions being granted to military personnel travelling on duty in private cars, or who are compelled to maintain cars by nature of their duty. The concessions requested are as follows:-

2. Motor vehicles belonging to officers, residing within Mysore Territory, which are maintained by officers in lieu of obligatory chargers owing to the nature of their duty, and which are certified by the District Commander as essential for the efficient performance of the officer's duty, to be exempted from payment of Provincial Tax, and Registration Fee (Notifications No. P3316, dated 18th November 1935 and No. P3324 dated 19th November 1935).

The numbers concerned are very small, and only include those officers of Staffs and Medical Services who cannot find suitable accommodation within the limits of the Civil and Military Station of Bangalore.

The authorities of the Civil and Military Station grant this concession by issuing a Free Licence, and it is requested that the Government of Mysore would be so kind as to do the same. in order to avoid invidious distinction.

3. All military personnel who are compelled to pass through Mysore Territory, by private car, on duty to be exempted from the payment of Provincial Tax.

Such personnel are exempt from payment of Tolls, vide Notification No. P3317 dated 19th November 1935, and those whose vehicles are

registered

registered in the Civil and Military Station will be exempt from the payment of Provincial Tax, by reason of the reciprocal agreement which is being affected.

Other personnel, normally stationed outside the Civil and Military Station, are compelled occasionally to pass through Mysore Territory on duty, and it is requested that they may also be exempt from payment of Provincial Tax. This would include officers whose vehicles are required in the Madras Presidency, and those officers of Army Headquarters, and Southern Command, who tour by car.

4. Buses maintained by a unit entirely for the use of soldiers of the unit, and registered in the name of the unit, to be considered as private cars for purposes of the reciprocal agreement to be affected.

The numbers of such buses are negligible, and normally they would not have occasion to enter Mysore State Territory. As units, however, are often located in Camps in Mysore State Territory and sometimes require to send men into this Territory for sporting and recreation purposes, the taxation of such buses as ordinary buses plying for hire would incur considerable financial hardship on the troops themselves.

5. The District Commander would be grateful if the Government of Mysore would give sympathetic consideration to these requests.

---:O:---

"C O P Y"

T. N. Thangavelu
Mudaliar

SUPERINTENDENT, RESIDENT'S OFFICE.

Ry

3535
P 835

12/12/35
1238

12-12-35
To
Law
12 DEC. 1935

Amin-ul-Mulk Sir Mirza Mahommed Ismail,
Kt., C. I. E., O. B. E.,
DEWAN OF MYSORE, BANGALORE.

Respected Sir,

Special
Office

With reference to Schedule II-C of Notification No. P. 3316/Legis. 46-35-4, dated the 18th November 1935, published on page 417; Part IV of the Mysore Gazette, dated the 21st November 1935, directing among other things, the levy on and from 1st January 1936 of certain Taxes on Motor Vehicles at rates specified therein, the undersigned members of the City and Cantonment Service Bus Owners' Association, humbly beg to submit their protest against the proposed changes and to state as follows:—

1. That the operation of Rule 2 (a) Schedule II (c) is highly detrimental to the interests of the Bus Owners of the above Association, as by the application of the rule, their future will be nothing but ruination.
2. That the buses now running between the City and Cantonment are paying the following amounts to Government by way of fees and tax for running their buses on alternate days:—

(a) City License Fee	....	Rs. 100
(b) Cantonment License Fee	....	" 50
(c) Brake Certificate fees @ Rs. 5 per quarter	....	" 20
(d) City Municipal Tax	....	" 30
(e) 'G.' Permit Fee	....	" 8
Total Rs.		208

3. That if the proposed Government Order is given effect to, the Bus Owners of the service referred to will have to pay as much as Rs. 650 (including Cantonment license fee) as against Rs. 208.

4. That this service are already labouring under the following disadvantages:—

- (a) The number that is licensed being too many and as there is not enough traffic, the District Magistrate, Bangalore District has been pleased since these four years to allow only half the number to run on each day. He has also been kind enough to collect half fees only for half the period.
- (b) That we have to pay license fees both in City and Cantonment.
- (c) That our collections, even by running on alternate days do not exceed Rs. 8.
- (d) That though the Government have allowed 6 trips for each bus per day it has been practically impossible to do these trips. It is only possible to do 4 trips a day and very rarely only a few get a chance to do 5 trips. Statement as to the correctness of the number of trips being performed per day could be verified by reference to the register maintained in the City Bus stand by the Police Department.

GENERAL SECRETARY
12 DEC. 1935
[Signature]

To

THE GENERAL SECRETARY

TO THE GOVERNMENT OF H. H. THE MAHARAJA OF MYSORE,
BANGALORE.

Respected Sir,

*SP 25/9
me
13/12
HR
12/12*

With reference to Schedule II-C of Notification No. P. 3316/Legis. 46-35-4, dated the 18th November 1935, published on page 417, Part IV of the *Mysore Gazette*, dated the 21st November 1935, directing among other things, the levy on and from 1st January 1936 of certain Taxes on Motor Vehicles at rates specified therein, the undersigned members of the City and Cantonment Service Bus Owners' Association, humbly beg to submit their protest against the proposed changes and to state as follows:—

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Total Rs. 208

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- That we have to pay license fees both in City and Cantonment.
- That our collections, even by running on alternate days do not exceed Rs. 8.
- That though the Government have allowed 6 trips for each bus per day it has been practically impossible to do these trips. It is only possible to do 4 trips a day and very rarely only a few get a chance to do 5 trips. Statement as to the correctness of the number of trips being performed per day could be verified by reference to the register maintained in the City Bus stand by the Police Department.

8. That in view of the following expenses to be incurred each day on each bus, it will be seen that there is absolutely no margin of profit :—

	Rs.	a.	p.
(i) Driver's pay	1	0	0
(ii) Conductor's pay	0	6	0
(iii) Petrol	2	8	0
(iv) Inspector	0	6	0
(v) Driver's batta	0	4	0
(vi) Conductor's batta	0	2	0
(vii) Oil and sundries	0	8	0
(viii) License fee, etc., calculated per day	1	3	0
Total	6	5	0

9. That in the above statement of account nothing has been provided for tyres, depreciation, shed rent and repairs.

10. That the existing taxation of Rs. 100 and other fees referred to in para 2 *supra* for each bus for plying only 6 months in the year is already excessive and requires reconsideration taking into account our daily earnings.

Wherefore we beg to submit our emphatic protest against the proposed enhancement of taxes, which, if introduced, will mean the entire ruination of our services which have been only dragging on a dreary existence.

We beg to remain,

Respected Sir,

Your most obedient servants,

[Signature]
President

[Signature]
Vice-President

[Signature]
Secretary

[Signature]
N. K. Narasimayyar

[Signature]
B. S. Narasimayyar

[Signature]
B. S. Narasimayyar

[Signature]
B. S. Narasimayyar

Hyder Ali Khan

(P.T.O)

Abdullah wahab

(51)

06/3/19

Yusuf Ali Medeen

6/3/19
R. V. Prabod. for. B. R. H. Prabod

Arbub

Kalimullah Khan

Mulla

06/3/19

P. M. Maragazagam.

S Hanumanth Rao

S. D. Manry.

see below

— 10

To

Amin-ul-Mulk Sir Mirza Mahommed Ismail,

Kt., C. I. E., O. B. E.,

DEWAN OF MYSORE, BANGALORE.

Respected Sir,

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1. That the operation of Rule 2 (a) Schedule II (c) is highly detrimental to the interests of the Bus Owners of the above Association, as by the application of the rule, their future will be nothing but ruination.

2. That the buses now running between the City and Cantonment are paying the following amounts to Government by way of fees and tax for running their buses on alternate days:—

(a) City License Fee	....	Rs. 100
(b) Cantonment License Fee	....	„ 50
(c) Brake Certificate fees @ Rs. 5 per quarter	„	20
(d) City Municipal Tax		„ 30
(e) 'G.' Permit Fee		„ 8
		Total Rs. 208

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8. That in view of the following expenses to be incurred each day on each bus, it will be seen that there is absolutely no margin of profit :—

	Rs. a. p.
(i) Driver's pay	1—0—0
(ii) Conductor's pay	0—6—0
(iii) Petrol	2—8—0
(iv) Inspector	0—6—0
(v) Driver's batta	0—4—0
(vi) Conductor's batta	0—2—0
(vii) Oil and sundries	0—8—0
(viii) License fee, etc., calculated per day	1—3—0
Total	6—5—0

9. That in the above statement of account nothing has been provided for tyres, depreciation, shed rent and repairs.

10. That the existing taxation of Rs. 100 and other fees referred to in para 2 *supra* for each bus for plying only 6 months in the year is already excessive and requires reconsideration taking into account our daily earnings.

Wherefore we beg to submit our emphatic protest against the proposed enhancement of taxes, which, if introduced, will mean the entire ruination of our services which have been only dragging on a dreary existence.

We beg to remain,

Respected Sir,

Your most obedient servants,

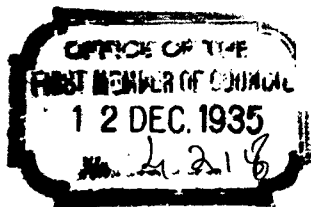
S i g n e d :-

- | | |
|---|--------------------------------|
| 1. T. Shunmugam Mudaliar
(President) | 18. Syed Sultam Mohadeen |
| 2. D. Mahomed Beig
(Vice President) | 19. Abdul Rawoof |
| 3. A.C. Srinivasa Mudaliar
(Secretary) | 20. B. R. K. Prasad |
| 4. Mahomed Usman Sheriff | 21. Abdul Hamid Khan |
| 5. Abdul Kareem Khan | 22. Kalimulla Khan |
| 6. V. B. Muniswamy Mudr. | 23. A. S. Khan |
| 7. V. N. Sundaramurthy | 24. Syed Mohadeen |
| 8. A. M. Krishnaswamy Mudr. | 25. B. M. Margasagaya Mudaliar |
| 9. B. M. Chidambaram Mudr. | 26. V. D. Manay |
| 10. Muniswamy Naidu | 27. S. Hanumantha Rao |
| 11. Hyder Ali Khan | 28. B. Muniswamappa |
| 12. Abdul Khader | 29. Mahomed Habib. |
| 13. Abdul Basith | 30. Mahomed Gaiban Khan |
| 14. Hussain Khan | ***** |
| 15. Abdul Gaffoor | 31. Mahomed Oosman Sahib |
| 16. Abdul Wahab | |
| 17. Abdul Rahim Khan | |

"Copy" of the above is submitted to the Chief Secretary to the Government of His Highness the Maharaja of Mysore, Bangalore, for favour of kind perusal and sympathetic reconsideration of the representation.

A. Chinnappa
SECRETARY.

CHIEF SECRETARY.
Law
12 DEC. 1935



To

THE FIRST MEMBER OF COUNCIL

TO THE GOVERNMENT OF H. H. THE MAHARAJA OF MYSORE,
BANGALORE.

Respected Sir,

With reference to Schedule II-C of Notification No. P. 3316/Legis. 46-35-4, dated the 18th November 1935, published on page 417, Part IV of the *Mysore Gazette*, dated the 21st November 1935, directing among other things, the levy on and from 1st January 1936 of certain Taxes on Motor Vehicles at rates specified therein, the undersigned members of the City and Cantonment Service Bus Owners' Association, humbly beg to submit their protest against the proposed changes and to state as follows:—

1. That the operation of Rule 2 (a) Schedule II (c) is highly detrimental to the interests of the Bus Owners of the above Association, as by the application of the rule, their future will be nothing but ruination.

2. That the buses now running between the City and Cantonment are paying the following amounts to Government by way of fees and tax for running their buses on alternate days:—

(a) City License Fee	....	Rs. 100
(b) Cantonment License Fee	....	" 50
(c) Brake Certificate fees @ Rs. 5 per quarter	....	" 20
(d) City Municipal Tax	....	" 30
(e) 'G.' Permit Fee	....	" 8
		Total Rs. 208

3. That if the proposed Government Order is given effect to, the Bus Owners of the service referred to will have to pay as much as Rs. 650 (including Cantonment license fee) as against Rs. 208.

4. That this service are already labouring under the following disadvantages:—

(a) The number that is licensed being too many and as there is not enough traffic, the District Magistrate, Bangalore District has been pleased since these four years to allow only half the number to run on each day. He has also been kind enough to collect half fees only for half the period.

(b) That we have to pay license fees both in City and Cantonment

(c) That our collections, even by running on alternate days do not exceed Rs. 8.

(d) That though the Government have allowed 6 trips for each bus per day it has been practically impossible to do these trips. It is only possible to do 4 trips a day and very rarely only a few get a chance to do 5 trips. Statement as to the correctness of the number of trips being performed per day could be verified by reference to the register maintained in the City Bus stand by the Police Department.

96 Jan 7
w/c
1/2
12/12.
Bd
13/12
23
13/12

8. That in view of the following expenses to be incurred each day on each bus, it will be seen that there is absolutely no margin of profit :—

	Rs.	a.	p.
(i) Driver's pay	1	0	0
(ii) Conductor's pay	0	6	0
(iii) Petrol	2	8	0
(iv) Inspector	0	6	0
(v) Driver's batta	0	4	0
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(vii) Oil and sundries	0	8	0
(viii) License fee, etc., calculated per day	1	3	0
Total	6	5	0

9. That in the above statement of account nothing has been provided for tyres, depreciation, shed rent and repairs.

10. That the existing taxation of Rs. 100 and other fees referred to in para 2 *supra* for each bus for plying only 6 months in the year is already excessive and requires reconsideration taking into account our daily earnings.

Wherefore we beg to submit our emphatic protest against the proposed enhancement of taxes, which, if introduced, will mean the entire ruination of our services which have been only dragging on a dreary existence.

We beg to remain,

Respected Sir,

Your most obedient servants,

Y. D. S. S. S.
President

Shri S. S. S.
Vice President

S. S. S.
Secretary

S. S. S.
V. K. S. S. S.

S. S. S.
S. S. S. S. S.

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S. S. S.
S. S. S. S. S.

S. S. S.
S. S. S. S. S.

Hyder Ali Khan

S. S. S.
S. S. S. S. S.

P. T. O

Abdul Wahab

U. G. J. N. S.

Syedsutta Durbakker

U. G. J. N. S.

R. N. Prasad for S. R. H. Prasad.

Signature

K. S. M. Khan

Signature

Signature

T. B. M. Maragazagayam.

S. Hanumanth Rao

V. D. Manay

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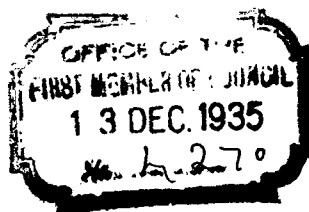
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Md. Gaiwan Khan

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General Secretary
with compliments.



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To

THE FIRST MEMBER OF COUNCIL

TO THE GOVERNMENT OF H. H. THE MAHARAJA OF MYSORE,

BANGALORE.

Respected Sir,

With reference to Schedule II-C and II-D of Notification No. P. 3316/ Legis. 46-35-4, dated 18th November 1935, published on page 417, Part IV of the *Mysore Gazette*, dated 21st November 1935, directing, among other things, the levy on and from 1st January 1936 of certain taxes on Motor Vehicles at rates specified therein, the undersigned Bus Owners plying their buses on short distances, *Viz.*, the Bangalore City area, Bangalore City and Cantonment and other routes, humbly beg to submit this protest against the proposed changes and to state as follows:—

In accordance with Schedule II-C, the vehicles have been divided into three grades. Of these, items 2 (a), (b) and (c) affect the Bus Owners who have to pay both the Service Tax and the Mileage Cess. The services are of three kinds:—

- (a) Those running in the City Municipal limits.
- (b) Those running on roads graded as Class I.
- (c) Those graded as Class II.

The income derived from these three kinds of services varies greatly, depending on the distances that each of these Vehicle travels.

(a-1) There are two kinds of services within the City Municipal limits of Bangalore, one running within the City limits and the other running between City and Cantonment. The City Service now pays Rs. 200 per annum per bus, and its income is very meagre as it has to collect from 3 pies to 1 anna per passenger according to the distance, and thus with this small collection the owners find it very hard to pay even this sum of Rs. 200. But now, as the service has to pay at the rate of Rs. 7-8-0 per seat, this would be enormously higher than the former rate. The owner of a 20 seater bus will have to pay a sum of Rs. 600 against the existing licence fee of Rs. 200 *plus* Rs. 50 including all taxes.

So, with regard to the City Service, which has to maintain efficiency and whose earnings are comparatively low, the proposed taxation is very high. It is requested that the present taxation may be continued on these vehicles.

(a-2) The other service is that which runs between City and Cantonment, and these buses are running on alternate days and pay the following amounts to Government.—

i. City License Fee	....	Rs. 100
ii. Brake Certificate fee at Rs. 5 per quarter	....	„ 20
iii. City Municipal Tax	....	„ 30
iv. 'G.' Permit Fee	....	„ 8
		„ 158
v. Cantonment License Fee		„ 50
Total		Rs. 208

If the enhanced rate of taxes and cesses are levied according to the Government Order under reference, the bus owners of the services will have to pay Rs. 600 per annum for a 20-seater Bus or Rs. 442 per annum in excess of the present rate as these buses are *running on alternate days*.

There are 50 buses now running between City and Cantonment. With a view to avoid unhealthy competition and ruination to the Bus owners and owing to the insufficiency of traffic, the Government were kind enough to order the plying of these buses on alternate days, *i. e.*, 25 buses every day. Even with this alternate arrangement it is not possible for each bus to make more than 4 trips, realising about Rs. 8 in all.

The following statement of expenditure will show that there is absolutely no margin of any profit to the owner, and no margin is also left for tyres, depreciation, shed rent and repairs, etc. The present taxation of Rs. 100 or Rs. 158 including all taxes as per statement appended above is already excessive and requires reconsideration.

		Rs.	a.	p.
(i) Driver's pay		1	0	0
(ii) Conductor's pay		0	6	0
(iii) Petrol		2	8	0
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(vii) Oil and sundries	...	0	8	0
(viii) License fee, etc., calculated per day		1	3	0
Total		6	5	0

In view of the slackness of every branch of trade and the consequent poor collections, the Government may be graciously pleased to permit the continuance of the existing taxation, in respect of the City and Cantonment services.

Schedule IIc-Item 2-c. refer to the services that run on roads graded as Class II and I in the Bangalore District.

These services which are described as "Local Roads," run to a distance of not more than 40 miles; and some run to a distance of only 14 or 15 miles, such as Hoskote, Hessarghatta, Varthur, etc., and some services run to a distance of 20 to 25 miles, such as Anekal, Sarjapur, Attibele, etc., while some others run 30 to 40 miles, such as Magadi, Kankanhalli, etc.

The levy of service tax on these vehicles at Rs. 5-8-0 per seat in addition to the milage cess of six pies per mile, is too much and will hit badly the Bus owners running their buses on these roads. For example:—

- (i) Bangalore City—Anekal, *via*. Bannerghatta.
- (ii) Do do *via*. Sarjapur.
- (iii) Do Sarjapur.

Buses run only twice in three days between Bangalore and Anekal, *via* Bannerghatta and pay the following License fees.

Existing	Proposed
Licence fee about 360 0 0	Road Cess at 0-0-6 per mile 360 0 0
Brake certificate fee at } 20 0 0	In addition, a service tax } 440 0 0
Rs. 5 quarter	of Rs. 5-8-0 per seat per
City Municipal tax 30 0 0	quarter (Bus of 20 seats.)
Anekal do 90 0 0	
'G.' Permit fee 8 0 0	
Rs. 508 0 0	Rs. 800 0 0

Thus each owner will have to pay Rs. 292 more than he is paying at present for each Bus.

These buses run on alternate days between Bangalore and Anekal *via*, Sarjapur, and pay the following Licence fees.

Existing		Proposed	
	Rs. a. p.		
Licence fees, about	320 0 0	Road Cess about	320 0 0
Brake certificate } at Rs. 5 per quarter }	20 0 0	In addition, a service tax of Rs. 5-8-0 per seat per quarter }	440 0 0
City Municipal tax	30 0 0	(Bus of 20 seats)	
Anekal do	67 8 0		
'G.' Permit fee	8 0 0		
	Rs. 445 8 0		Rs. 760 0 0

Thus each owner will have to pay Rs. 314-8-0 more than he is paying at present for each Bus.

Similarly, all such buses that run in these local roads will have to pay, in some cases, double the amount of tax which they are now paying. As these services run short distances, bring in far less income than those which run long distances. On account of heavy depression and slackness of business all round, it has become a serious problem to all such Bus owners whether or not to continue the bus service and pay the present taxation. The enhanced rates of taxation are prohibitive, which the bus owners can ill afford to pay.

It is therefore requested that the existing conditions and facts be taken into consideration and the present taxation be continued. The majority of bus owners in the State do not pay any toll. Hence the Service Tax will be an *additional burden* for them. The imposition of which requires kind reconsideration.

Schedule II, Item 2 (b).— These are the buses that run on *through roads* and graded as Class I. which are only a very few. They run through two or more districts and the distances they cover are sufficiently long and the income they bring in, is more appreciable, compared with those described in item 2 (c) referred to above. They pay at present generally 2 tolls and in some instances even 3 which along with the Double Cess of 2 annas per mile will cease to operate. Thus, with the levy of the present taxation, they will be liable to pay only service tax at Rs. 7 per seat and Mileage Cess of 6 pies per mile. In the result, they will be in a more advantageous position than they are now although they have the benefit of running longer distances and damaging the State roads to a greater extent.

The following statements will explain the position referred to above:—
Bangalore to Mysore, via Nagamangala, 120 miles.

	Present Levy	Proposed Levy
	Rs. a. p.	Rs. a. p.
Road Cess	3,490 5 0	2,737 8 0
Dist. fund, State fund & Ml. Gate	2,007 8 0	Nil
Brake Certificate	20 0 0	Nil
"G" Permit fee	8 0 0	Nil
City Municipality	30 0 0	Nil
Service Tax (20 seater)	Nil	560 0 0
Total	Rs. 5,555 13 0	3,297 0 0

Saving under the proposed levy Rs. 2,258 0 0

The foregoing comparative statement, which by the way, is applicable to all long distance services, clearly indicates the distinct and extraordinary benefit accruing to the long distance service owners, *who are very few in the State.*

Turning now to some of the other Draft Rules under reference, we respectfully submit the following for your kind consideration.

Clause 8, (i) Re. Transfer of Permits:—

Under this rule, the owner is not at liberty to transfer or assign or sell his vehicle to any other person, which is quite contrary to the existing practice. This will be a great hardship to the owner, who for various reasons, such as loss in business, personal ill health, heavy indebtedness, etc., may be compelled to close his business. It will be hard if he is refused in such cases to sell his service since nobody buys a used bus. If permission be not granted to sell the service and the bus, his entire investment is lost and hence the rule should not be brought into force.

Further, under the new rules, a fee of Rs. 100 is to be levied for transfer in the event of the death of the permit holder. This heavy burden in such cases is not desirable.

For the foregoing reasons, it is humbly prayed that this rule be deleted.

Clause 30 (i).—Deposit for Permit:—

Under this clause, the Licensing Authority is empowered to demand a deposit of Rs. 1,000 for each service. Bus business requires heavy investments, and those who are maintaining more than one service would be very much handicapped if they are required to comply with this rule, as they will have to find a round sum of Rs. 1,000 for every service. It is likely that the application of this rule will practically put an end to some of the existing services.

As an alternative, we beg to suggest that to ensure efficient and regular service, provision may be made to cancel the permit of any bus owner, if he discontinues his service continuously for a reasonable period, say 6 months, or such period as the Government may be pleased to determine. By the adoption of this alternative course, hardship that would result from the proposed rule, will be easily obviated.

Clause 71 (d).—Name and address of the owner to be painted on the vehicle.

As the name and address of the owner are always available from the permit, it would be, we submit, better to delete this clause.

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The Motor Transport Industry is of very recent development in India, and more so in Mysore and has not yet reached a stable condition. As matters stand at present, the financial position of the bus owners, generally, is far from satisfactory. On the top of this, if insurance against accidents is to be enforced, as proposed, probably it would be the last straw on the limping camel's back. It would be therefore inopportune to add this to the already heavily taxed bus owners. This rule may also be kindly deleted for the present. Prosecutions for overloading and overspeed should not be instituted against the proprietors but against the conductors and drivers only.

We trust that our representation will be duly considered and relief prayed for granted.

We beg to remain,

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Your most obedient servants,

Baradwaj Prasad
Motor Vehicle Owners Assn.
Bangalore City
Am. Mayavaram
For M. Gramdathal President
Motor Bus Owners Association

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A. Greenman

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B. R. K. Phasad

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Wm. Henry Paul

Mr Abdul Baseeth

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Hydr Ali Khan

محمد رفیع خان
 محمد رفیع خان
 محمد رفیع خان

E. A. Webster

Arthur T. Lang

Uzeir Mahmud
for Mohamed Mustafa Sahid

H. R. Nanjappa
H. Pingasang.

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محمد یوسف درویشی

Robert G.

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GENERAL SECRETARY
14 DEC. 1935
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Your most obedient servants,

B. K. Ramon President
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V. S. Srinivasan Pres.
Bangalore City & Suburban Service-Bangalore
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B. M. Krishnamurthy

H. Chennuvaris

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These services which are described as "Local Roads," run to a distance of not more than 40 miles; and some run to a distance of only 14 or 15 miles, such as Hoskote, Hessarghatta, Varthur, etc., and some services run to a distance of 20 to 25 miles, such as Anekal, Sarjapur, Attibele, etc., while some others run 30 to 40 miles, such as Magadi, Kankanhalli, etc.

The levy of service tax on these vehicles at Rs. 5-8-0 per seat in addition to the milage cess of six pies per mile, is too much and will hit badly the Bus owners running their buses on these roads. For example:—

- (i) Bangalore City—Anekal, *via*. Bannerghatta.
- (ii) Do do *via*. Sarjapur.
- (iii) Do Sarjapur.

Buses run only twice in three days between Bangalore and Anekal, *via* Bannerghatta and pay the following License fees.

Existing	Proposed
Licence fee about 360 0 0	Road Cess at 0-0-6 per mile 360 0 0
Brake certificate fee at } 20 0 0	In addition, a service tax } 440 0 0
Rs. 5 quarter	of Rs. 5-8-0 per seat per
City Municipal tax 30 0 0	quarter (Bus of 20 seats.)
Anekal do 90 0 0	
'G.' Permit fee 8 0 0	
Rs. 508 0 0	Rs. 800 0 0

Thus each owner will have to pay Rs. 292 more than he is paying at present for each Bus.

These buses run on alternate days between Bangalore and Anekal via, Sarjapur, and pay the following Licence fees.

Existing		Proposed	
	Rs. a. p.		
Licence fees, about	320 0 0	Road Cess about	320 0 0
Brake certificate } at Rs. 5 per quarter }	20 0 0	In addition, a service tax of Rs. 5-8-0 per seat per quarter }	440 0 0
City Municipal tax	30 0 0	(Bus of 20 seats)	
Anekal do	67 8 0		
'G.' Permit fee	8 0 0		
	Rs. 445 8 0		Rs. 760 0 0

Thus each owner will have to pay Rs. 314-8-0 more than he is paying at present for each Bus.

Similarly, all such buses that run in these local roads will have to pay, in some cases, double the amount of tax which they are now paying. As these services run short distances, bring in far less income than those which run long distances. On account of heavy depression and slackness of business all round, it has become a serious problem to all such Bus owners whether or not to continue the bus service and pay the present taxation. The enhanced rates of taxation are prohibitive, which the bus owners can ill afford to pay.

It is therefore requested that the existing conditions and facts be taken into consideration and the present taxation be continued. The majority of bus owners in the State do not pay any toll. Hence the Service Tax will be an *additional burden* for them. The imposition of which requires kind reconsideration.

Schedule II, Item 2 (b).— These are the buses that run on *through roads* and graded as Class I. which are only a very few. They run through two or more districts and the distances they cover are sufficiently long and the income they bring in, is more appreciable, compared with those described in item 2 (c) referred to above. They pay at present generally 2 tolls and in some instances even 3 which along with the Double Cess of 2 annas per mile will cease to operate. Thus, with the levy of the present taxation, they will be liable to pay only service tax at Rs. 7 per seat and Mileage Cess of 6 pies per mile. In the result, they will be in a more advantageous position than they are now although they have the benefit of running longer distances and damaging the State roads to a greater extent.

The following statements will explain the position referred to above:—
Bangalore to Mysore, via Nagamangala, 120 miles.

	Present Levy	Proposed Levy
	Rs. a. p.	Rs. a. p.
Road Cess	3,490 5 0	2,737 8 0
Dist. fund, State fund & Ml. Gate	2,007 8 0	Nil
Brake Certificate	20 0 0	Nil
"G" Permit fee	8 0 0	Nil
City Municipality	30 0 0	Nil
Service Tax (20 seater)	Nil	560 0 0
Total	Rs. 5,555 13 0	3,297 0 0

Saving under the proposed levy Rs. 2,258 0 0

The foregoing comparative statement, which by the way, is applicable to all long distance services, clearly indicates the distinct and extraordinary benefit accruing to the long distance service owners, *who are very few in the State.*

Turning now to some of the other Draft Rules under reference, we respectfully submit the following for your kind consideration.

Clause 8, (i) Re. Transfer of Permits:—

Under this rule, the owner is not at liberty to transfer or assign or sell his vehicle to any other person, which is quite contrary to the existing practice. This will be a great hardship to the owner, who for various reasons, such as loss in business, personal ill health, heavy indebtedness, etc., may be compelled to close his business. It will be hard if he is refused in such cases to sell his service since nobody buys a used bus. If permission be not granted to sell the service and the bus, his entire investment is lost and hence the rule should not be brought into force.

Further, under the new rules, a fee of Rs. 100 is to be levied for transfer in the event of the death of the permit holder. This heavy burden in such cases is not desirable.

For the foregoing reasons, it is humbly prayed that this rule be deleted.

Clause 30 (i).—Deposit for Permit:—

Under this clause, the Licensing Authority is empowered to demand a deposit of Rs. 1,000 for each service. Bus business requires heavy investments, and those who are maintaining more than one service would be very much handicapped if they are required to comply with this rule, as they will have to find a round sum of Rs. 1,000 for every service. It is likely that the application of this rule will practically put an end to some of the existing services.

As an alternative, we beg to suggest that to ensure efficient and regular service, provision may be made to cancel the permit of any bus owner, if he discontinues his service continuously for a reasonable period, say 6 months, or such period as the Government may be pleased to determine. By the adoption of this alternative course, hardship that would result from the proposed rule, will be easily obviated.

Clause 71 (d).—Name and address of the owner to be painted on the vehicle.

As the name and address of the owner are always available from the permit, it would be, we submit, better to delete this clause.

Clause ii.—Insurance against third party risk and to passengers.

The Motor Transport Industry is of very recent development in India, and more so in Mysore and has not yet reached a stable condition. As matters stand at present, the financial position of the bus owners, generally, is far from satisfactory. On the top of this, if insurance against accidents is to be enforced, as proposed, probably it would be the last straw on the limping camel's back. It would be therefore inopportune to add this to the already heavily taxed bus owners. This rule may also be kindly deleted for the present. Prosecutions for overloading and overspeed should not be instituted against the proprietors but against the conductors and drivers only.

We trust that our representation will be duly considered and relief prayed for granted.

We beg to remain,

Respected Sir,

Your most obedient servants,

(3d). P. T. C.

Signed by:-

- | | |
|-----------------------------------|----------------------------|
| 1. B. A. Rahiman | 27. B. R. K. Prasad |
| 2. T. Shanmugam | 28. B. Venkatachala Sastry |
| 3. C. M. Garudachar | 29. Munisamy Naidu |
| 4. Md. Gaiban Khan | 30. M. Abdul Basith |
| 5. Md. Oosman Sahib | 31. Obedulla Khan |
| 6. V. Rangasamy | 32. Syed Meer |
| 7. B. Muniswamappa | 33. Abdul Rahiman Khan |
| 8. C. Chikkanna | 34. Abdul Wahab |
| 9. A. S. Khan | 35. N. Abdul Khader |
| 10. V. N. Sundaramurthy | 36. Hyder Ali Khan |
| 11. B. M. Krishnaswamy | 37. Kareem Khan |
| 12. A. C. Sreenivas | 38. Masthan Sahib |
| 13. Abdul Ravoof | 39. Abdul Wahab Khan |
| 14. V. B. Muniswamy Mudaliar | 40. E. A. Webster |
| 15. S. Narayan Rao | 41. D. Mohamed Beig |
| 16. Syed Sultan Mohadeen | 42. Mohamed Mustafa Sahib |
| 17. A. M. Krishnaswamy | 43. Ahamadali Khan |
| 18. A. Thiruvengadaswamy Mudaliar | 44. H. R. Nanjappa |
| 19. A. Nallathamby | 45. H. Durgasingh |
| 20. Mohamed Oosman Sheriff | 46. S. A. Salam |
| 21. V. R. & Bros., Mysore | 47. V. K. Shama Rao |
| 22. Mohamed Khasim | 48. Mohamed Yousuff |
| 23. M. S. Subba Rao | 49. Abdul Hamid Khan |
| 24. B. M. Chidambaram | 50. A. Rashid Khan |
| 25. B. M. Margasagayam | |
| 26. Syed Mohadeen | |

CHIEF SECRETARY
P. S.
17 DEC. 1935
M
C

"Copy" submitted to the Chief Secretary to the Government of His Highness the Maharaja of Mysore, Bangalore, for favour of kind perusal and reconsideration of the Representation.

Bangalore City,
Dated 14th Dec. 1935.

De. Sreenivas
SECRETARY

Rajamangaravina

G. P. Rajagopalachari, Esq., B.A., B.L.,

Member of Council.

Government of Madras

The Honorable of Mysore,

BANGALORE.
=====

Sir,

I beg to enclose herewith copy of Resolutions passed at a Meeting of the Bus Owners Association about 190, representing the City Service, City and Government Services and Mofussil - Services, from Bangalore, Mysore, Ankur, and Molar Districts etc., held on Wednesday the 1st January, 1938, in the Office of the Municipal Motor Service, at 4 P.M. The feelings of all the bus owners was that, if effect is given to the New Regulation and the Rules framed thereunder, a very large number of Bus Services will very soon disappear and their owners will sustain heavy losses, losing all they possess now, notwithstanding the heavy losses they have already sustained.

2. The general complaint was that the shorter the distance a service goes, the smaller the income it makes, and thus such Services will not be in a position to pay the Service Tax as well as the Road Tax. The amount of taxation should be in proportion to the distance a service travels, as the imposition of the taxation is in proportion of the road used. If a uniform Vehicle Tax of Rs. 1/- or Rs. 5/6 is imposed on all Services, irrespective of the fact whether they run for long or short distances, the majority of the short distance Services will not bear this heavy burden and thus they have to disappear. Therefore

all the bus services generally started to be better to your kind notice that the imposition of taxation should be in proportion to the distance travelled, and the distances may be arranged in four classes as follows:-

- I. Traces starting under 25 miles;
- II. " " " 25 " , but above 25 miles;
- III. " " " 75 " , " " 50 ;
- IV. " " " 100 " and above.

From No. I Class Services, only the Road Cess may be collected; from No. II Class Services, the Vehicle or Service Tax and the Road Cess to be collected; from No. III Class Services, the Service Tax and the Road Cess to be collected; and from the No. IV Class Services, full Road Cess and the Service Tax to be collected.

3. I understand that in a previous petition presented to you by the bus owners on 12th December, 1939, it has been clearly shown the disadvantages under which the short-distance services suffer and the advantages the long-distance services enjoy. By this it is not meant that the long-distance services should be made to pay more taxation, but the short-distance services may also be shown similar concessions to save them from ruin. I understand that there are a very large number of short-distance services whose owners have invested all their possessions. If they are made to suffer and sustain further losses, the result will be that they will be completely ruined, which means a very large number of men will be out of work which will again be a burden on the general public. To this, it is earnestly desired that due consideration may be given to this, their fair representation, and the Government may come to their rescue.

4. There are certain lines of services that run entirely, and pay, at present, half the road cess, and

similarly half the toll. It is but reasonable that when the Service works only for 15 days in a month, that the amount of taxation should be in proportion to the number of days it has worked. This arrangement was brought into existence by the Government some three years back, to reduce the number of -- Services as there were more than required. The main object was not to make any Bus Owners to suffer, but to continue all, and at least each one may earn something by working 15 days a month. This has saved a number of Bus Owners; if not, they would have been ruined. Similarly, it was recommended that in future also, half the Vehicle or Service tax and half the Road tax may be collected from such Services. It is equitable that when Services paying only for 15 days in a month, they should be made liable to pay only half the taxation. I hope the Government will give effect to the Government's -- Order regarding all the alternate Services.

3. In the District of Bangalore, there are two peculiar Services, one running within the Municipal limits of the City of Bangalore, another between City and Cantonment. The City Service plies every day, whereas the City and Cantonment Services ply on alternate days. The tax collected from the City Service at present is Rs.200/- per Bus per annum; whereas, from the City and Cantonment Service, Rs.250/- per Bus per annum, as it plies only 15 days per month. The total amount of taxation that the City Service pays is only Rs.200/-, and of the City and Cantonment Service is only Rs.150/-. Whereas in future, according to the new Regulation and Rules, both the City as well as City and Cantonment Services will have to pay at the rate of Rs.7/6 per Bus per quarter, which means Rs.600/- per annum, per Bus of 20 seats. It is really a pity that the -- taxation the City and Cantonment Services pay at present, and more than double that the City Service pay. As the City and Cantonment

Services are running alternately, similar concession may be shown as shown now and the taxation which, in its face is - enormous, may kindly be reduced. After all, the City and Cantonment Services cannot make more than 6 to 8 trips per day and their average realisation could, on no account, be more than Rs.0/- per day, which amount is not enough to meet even the expenditure of the Service. If the tax, according to the New Regulation, is collected, I am sure not a single Service will be in a position to bear the burden and the owners will have to sustain very heavy losses by losing not only the Service, but also whatever they possess. I hope the Government will consider this aspect of the question regarding both City, and City and Cantonment Services, and come to their rescue by reducing the taxation on these Services.

6. Another important grievance of these Bus owners was that there are very large number of Taxis which have been - licensed, and these taxis have made themselves regular Service between two destinations and carry passengers at cheaper rates and make a large number of trips and leave the places a few minutes before the regular Service Bus leaves, and thus carry away even all the road-side passengers. Though they have been permitted to carry only 4, they carry up to 12 passengers at a trip. This has deprived the Bus Owners of a large number of passengers that they should have got had it not been for these taxis. These taxis pay a very small sum towards the Taxation and are free to make as many trips as possible and

Provision has been made in the rules for the maintenance of additional vehicles as spares for the running of relief services, but no detail information is given as to how the spare buses will be permitted; it is desirable that details should be furnished for the guidance of the bus owners.

Therefore it is desirable in the interests of the Bus owners who pay such large sums as taxes, to bring some check over

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over these taxis and to see that they do not pick up road-side passengers, as this is not permissible under the conditions of the License.

I have the honour to be,

S i r,

Your most obedient servant,

Bangalore,

January, 1956.

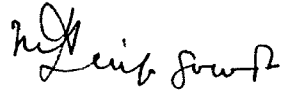
(Sd) M. S. Linga Gowda,

Chairman,

Bus Owners' Association,

B a n g a l o r e.

Copy of the above is submitted to the Dewan of Mysore, Bangalore, for favour of kind perusal and gracious consideration.

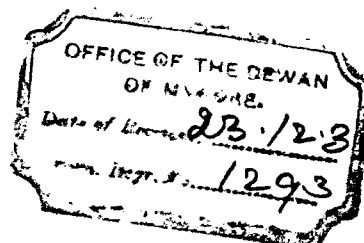

CHAIRMAN.

Chief Secretary
with compliments
Boo

C. S. S. S. S. S.

PRIVATE SECRETARY.
TO THE DEWAN OF MYSORE

3867/235
P



To

Amin-ul-Mulk Sir Mirza Mahommed Ismail,

Kt., C. I. E., O. B. E.,

DEWAN OF MYSORE, BANGALORE.

CHIEF SECRETARY.
P. S. S. S. S.
7 DEC. 1935

Respected Sir,

With reference to Schedule II-C and II-D of Notification No. P. 3316/ Legis. 46-35-4, dated 18th November 1935, published on page 417, Part IV of the *Mysore Gazette*, dated 21st November 1935, directing, among other things, the levy on and from 1st January 1936 of certain taxes on Motor Vehicles at rates specified therein, the undersigned Bus Owners plying their buses on short distances, *Viz.*, the Bangalore City area, Bangalore City and Cantonment and other routes, humbly beg to submit this protest against the proposed changes and to state as follows:—

In accordance with Schedule II-C, the vehicles have been divided into three grades. Of these, items 2 (a), (b) and (c) affect the Bus Owners who have to pay both the Service Tax and the Mileage Cess. The services are of three kinds:—

- (a) Those running in the City Municipal limits.
- (b) Those running on roads graded as Class I.
- (c) Those graded as Class II.

The income derived from these three kinds of services varies greatly, depending on the distances that each of these Vehicle travels.

(a-1) There are two kinds of services within the City Municipal limits of Bangalore, one running within the City limits and the other running between City and Cantonment. The City Service now pays Rs. 200 per annum per bus, and its income is very meagre as it has to collect from 3 pies to 1 anna per passenger according to the distance, and thus with this small collection the owners find it very hard to pay even this sum of Rs. 200. But now, as the service has to pay at the rate of Rs. 7-8-0 per seat, this would be enormously higher than the former rate. The owner of a 20 seater bus will have to pay a sum of Rs. 600 against the existing licence fee of Rs. 200 *plus* Rs. 50 including all taxes.

So, with regard to the City Service, which has to maintain efficiency and whose earnings are comparatively low, the proposed taxation is very high. It is requested that the present taxation may be continued on these vehicles.

(a-2) The other service is that which runs between City and Cantonment, and these buses are running on alternate days and pay the following amounts to Government:—

i. City License Fee	....	Rs. 100
ii. Brake Certificate fee at Rs. 5 per quarter	....	" 20
iii. City Municipal Tax	....	" 30
iv. 'G.' Permit Fee	....	" 8
		158
v. Cantonment License Fee		" 50
		208
Total		Rs. 208

If the enhanced rate of taxes and cesses are levied according to the Government Order under reference, the bus owners of the services will have to pay Rs. 600 per annum for a 20-seater Bus or Rs. 442 per annum in excess of the present rate as these buses are *running on alternate days*.

There are 50 buses now running between City and Cantonment. With a view to avoid unhealthy competition and ruination to the Bus owners and owing to the insufficiency of traffic, the Government were kind enough to order the plying of these buses on alternate days, *i. e.*, 25 buses every day. Even with this alternate arrangement it is not possible for each bus to make more than 4 trips, realising about Rs. 8 in all.

The following statement of expenditure will show that there is absolutely no margin of any profit to the owner, and no margin is also left for tyres, depreciation, shed rent and repairs, etc. The present taxation of Rs. 100 or Rs. 158 including all taxes as per statement appended above is already excessive and requires reconsideration.

		Rs.	a.	p.
(i) Driver's pay	....	1	0	0
(ii) Conductor's pay	....	0	6	0
(iii) Petrol	....	2	8	0
(iv) Inspector	....	0	6	0
(v) Driver's batta	....	0	4	0
(vi) Conductor's batta	....	0	2	0
(vii) Oil and sundries	...	0	8	0
(viii) License fee, etc., calculated per day		1	3	0
Total		6	5	0

In view of the slackness of every branch of trade and the consequent poor collections, the Government may be graciously pleased to permit the continuance of the existing taxation, in respect of the City and Cantonment services.

Schedule IIc-Item 2-c. refer to the services that run on roads graded as Class II and I in the Bangalore District.

These services which are described as "Local Roads," run to a distance of not more than 40 miles; and some run to a distance of only 14 or 15 miles, such as Hoskote, Hessarghatta, Varthur, etc., and some services run to a distance of 20 to 25 miles, such as Anekal, Sarjapur, Attibele, etc., while some others run 30 to 40 miles, such as Magadi, Kankanhalli, etc.

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Buses run only twice in three days between Bangalore and Anekal, *via* Bannerghatta and pay the following License fees.

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	Rs. 508 0 0		Rs. 800 0 0

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Service Tax (20 seater)	Nil	560 0 0
Total	Rs. 5,555 13 0	3,297 0 0

Saving under the proposed levy Rs. 2,258 0 0

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Further, under the new rules, a fee of Rs. 100 is to be levied for transfer in the event of the death of the permit holder. This heavy burden in such cases is not desirable.

For the foregoing reasons, it is humbly prayed that this rule be deleted.

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We trust that our representation will be duly considered and relief prayed for granted.

We beg to remain,

Respected Sir,

Your most obedient servants,

B. R. Lalmon President
Motor Vehicle Owners

V. S. Srinivas President
Bangalore City & South District Bus Owners Assn

S. M. Srinivas
In Ch. Gamisachar

Motor Bus Owners Association

عبدالله

Immediate

How much the
full file of papers
leading to the

(i) fixing of Rs 100 as
mileage cess in the
case of city. car service
buses

(ii) Fixing of Rs 200 as mileage
cess for city bus service

VSR
11/11

Subd with files

11/11/36

4172-258
P 258

To

Rajamantrapravina

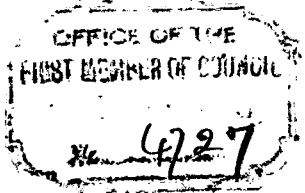
S. P. Rajagopalachari, Esqr., B.A., B.L.,

First Member of Council,

Government of His Highness

The Maharaja of Mysore,

B A N G A L O R E.
= = = = =



S i r,

7/1/36
I beg to enclose herein, copy of Resolutions passed at a Meeting of the Bus Owners numbering about 200, representing the City Service, City and Cantonment Services and Mofussil - Services, from Bangalore, Mysore, Tumkur, and Kolar Districts etc., held on Wednesday the 1st January, 1936, in the Office of The Shammuganda Motor Service, at 4 P.M. The feelings of all the bus owners was that, if effect is given to the New Regulation and the Rules framed thereunder, a very large number of Bus Services will very soon disappear and their owners will sustain heavy losses, losing all they possess now, notwithstanding the heavy losses that they have already sustained.

2/ The general complaint was that the shorter the distance a service goes, the smaller the income it makes, and thus such Services will not be in a position to pay the Service Tax as well as the Road Cess. The amount of taxation should be in proportion to the distance a service travels, as the imposition of the taxation is in lieu of the road used. If a uniform Vehicle Tax of Rs.7/- or Rs.5/8 is imposed on all Services, irrespective of the fact whether they run for long or short distances, the capacity of the short distance Services will not bear this heavy burden and thus they have to disappear. There

all the Bus Owners generally wanted me to bring to your kind notice that the imposition of Taxation should be in proportion to the distance travelled, i.e. the distances may be arranged in four classes as follows:-

- I. Buses running under 25 miles;
- II. -do- " " 50 " , but above 25 miles;
- III. -do- " " 75 " , " " 50 :
- IV. -do- " 100 " and above.

From No. I Class Services, only the Road Cess may be collected; from No. II Class Services, $\frac{1}{2}$ the Vehicle or Service Tax and the Road Cess to be collected; from No. III Class Services, $\frac{3}{4}$ the Service Tax and the Road Cess to be collected; and from the No. IV Class Services, full Road Cess and the Service Tax to be collected.

3. I understand that in a previous petition presented to you by the Bus Owners on 13th December, 1935, it has been clearly shown the disadvantages under which the short-distance Services suffer and the advantages the long-distance Services gain. By this it is not meant that the long-distance Services should be made to pay more taxation, but the short-distance Services may also be shown similar concession to save them from ruination. I understand that there are a very large number of short-distance Services whose owners have invested all they possessed. If they are made to suffer and sustain further losses, the result will be that they will be completely ruined, which means a very large number of men will be out of work, which will again be a burden on the general Public. To avoid this, it is earnestly desired that due consideration may kindly be given to this, their fair representation, and the Government may come to their rescue.

4. There are certain lines or Services that run alternately, and pay, at present, half the Road Cess, and similarly

similarly half the Toll. It is but reasonable that when the Service works only for 15 days in a month, that the amount of taxation should be in proportion to the number of days it has worked. This arrangement was brought into existence by the Government some three years back, to reduce the number of -- Services as there were more than required. The main object was not to make any Bus Owner to suffer, but to continue all, and at least each one may earn something by working 15 days a month. This has saved a number of Bus Owners; if not, they would have been ruined. Similarly, it was represented that in future also, half the Vehicle or Service Tax and half the Road Cess may be collected from such Services. It is equitable that when Services plying only for 15 days in a month, the should be made liable to pay only half the taxation. I hope the Government will give effect to the previous Government - Order regarding all the alternate Services.

5. In the District of Bangalore, there are two peculiar Services, one running within the Municipal limits of the City of Bangalore, another between City and Cantonment. The City Service plies every day, whereas the City and Cantonment Services ply on alternate days. The tax collected from the City Service at present is Rs.200/- per Bus per annum; whereas, from the City and Cantonment Service, Rs.100/- per Bus per annum, as it plies only 15 days per month. The total amount of taxation that the City Service pays is only Rs.258/-, and of the City and Cantonment Service is only Rs.158/-. Whereas in future, according to the New Regulation and Rules, both the City as well as City and Cantonment Services will have to pay at the rate of Rs.7/8 per seat per quarter, which means Rs.600/- per annum, per Bus of 20 seats. It is really 4 times the -- taxation the City and Cantonment Service pays at present, and more than double what the City Services pay. As the City and
Cantonment

Services are running alternately, similar concession may be shown as shown now and the taxation which, in its face is enormous, may kindly be reduced. After all, the City and Cantonment Services cannot make more than 6 to 8 trips per day and their average realisation could, on no account, be more than Rs.8/- per day, which amount is not enough to meet even the expenditure of the Service. If the tax, according to the New Regulation, is collected, I am sure not a single Service will be in a position to bear the burden and the owners will have to sustain very heavy losses by losing not only the Service, but also whatever they possess. I hope the Government will consider this aspect of the question regarding both City, and City and Cantonment Services, and come to their rescue by reducing the taxation on these Services.

6. Another important grievance of these Bus owners was that there are very large number of Taxis which have been licensed, and these taxis have made themselves regular Services between two destinations and carry passengers at cheaper rates and make a large number of trips and leave the places a few minutes before the regular Service Bus leaves, and thus carry away even all the road-side passengers. Though they have been permitted to carry only 4, they carry up to 12 passengers at a trip. This has deprived the Bus Owners of a large number of passengers that they should have got had it not been for these taxis. These taxis pay a very small sum towards the

Provision has been made in the rules for the maintenance of additional vehicles as spares for the running of relief services, but no detail information is given as to how the - - spare buses will be permitted, it is desirable that details should be furnished for the guidance of the bus owners.

Therefore it is desirable in the interests of the Bus owners who pay such large sums as taxes, to bring some check over

== 5 ==

over these taxis and to see that they do not pick up road-side passengers, as this is not permissible under the conditions of the License.

I have the honour to be,

S i r,

Your most obedient servant,

Bangalore,

4th January, 1936.

W. J. Linforth
Chairman,

Bus Owners' Association,

1 2 3 4 5 6 7 8 9

Copy of the Resolutions passed at the Meeting of the
Bus Owners' Association, Bangalore, on Wednesday the 1st Jany.,
1936, at 4 P.M., in the Office of the Sharmugananda Motor -
Service, Bangalore City.

This Meeting Resolves that:-

I. Representations be submitted to Government, urging upon them the desirability and necessity of calssifying of Roads, based on a consideration of the distances that these buses -- travel and the taxes paid by them.

II. That in respect of payment of taxes on Services running on alternate days, Government be requested to collect only - half the Service Tax, as is being done now.

III. That as it would be a great hardship if transfer of - Permits is entirely disallowed, as contemplated in the New - Regulation and Rules thereunder, this Meeting humbly submits to Government that, to avoid the total ruination of Bus Owners, provision may kindly be made to transfer Permits in deserving cases, as is the practice in British India.

IV. That according to the New Rules, buses taken on private trips are to pay tolls. In view of the heavy taxes paid by owners on such vehicles, Government be requested to extend the privilege of exemption from payment of tolls to bona fide private trips made by the Proprietors.

V. That the representation allowed to the Bus Owners in the State, in the Traffic Board is inadequate and serves no useful purpose. The number of seats allotted for Service Bus Owners in the State be increased to at least three- one from the City Bus Owners and two from the Moffussil Bus owners, as all the other members of the Board are private car owners.

VI. That the previous Memorials submitted to Government may kindly be taken into consideration by the Traffic Board, and the time granted till the 15th January, 1936, for payment of taxes, may be kindly extended till the end of the month, or till the Board decides the classification of the Roads etc.

VII. That a Deputation of Bus Owners do wait upon the Dewan Sahab and the First Member of Council to explain the real - situation.

-----0----- 

Chairman,
Bus Owners' Association,
Bangalore.

Copy of the Resolution passed at the meeting of the
 Bus Owners' Association, Bangalore, on 10th January 1936, at 4 P.M., in the Office of the District Collector,
Bangalore, Bangalore District.

This Meeting Resolved that:-

I. Representations be submitted to Government, requesting them to consider the desirability and necessity of exemption of buses from the consideration of the District Collector, on the basis of the tax paid by them.

II. That in respect of payment of tax on services rendered on alternate days, Government be requested to collect only half the service tax, as is being done now.

III. That as it would be a great hardship to the owners of permits is entirely disallowed, as contemplated in the New Regulation and Rules thereunder, this meeting hereby requests to Government that, to avoid the local taxation of the bus, provision may kindly be made to transfer permits in Government service, as is the practice in British India.

IV. That according to the New Rules, buses taken on private trips are to pay tolls. In view of the heavy losses suffered by owners on such vehicles, Government be requested to grant the privilege of exemption from payment of tolls to bona fide private trips made by the proprietors.

V. That the representation allowed to the Bus Owners in the State, in the Traffic Board in Bangalore, and serves no useful purpose. The number of seats allotted for service bus owners in the State be increased to at least three-one from the City Bus Owners and two from the District Bus Owners, as all the other members of the Board are private car owners.

VI. That the previous Memorials submitted to Government may kindly be taken into consideration by the Traffic Board, and the time granted till the 15th January, 1936, for payment of taxes, may be kindly extended till the end of the month, on which the Board decides the classification of the Buses etc.

VII. That a Deputation of Bus Owners do wait upon the Government and the District Collector to explain the matter.

Chairman,
 Bus Owners' Association,
 Bangalore.

Copy of the Resolutions passed at the Meeting of the Bus Owners' Association, Bangalore, on Wednesday the 1st Jan., 1936, at 4 P.M., in the Office of the Shammugananda Motor -
Service, Bangalore City.

This Meeting Resolves that:-

I. Representations be submitted to Government, urging upon them the desirability and necessity of classifying of Roads, based on a consideration of the distances that these buses -- travel and the taxes paid by them.

II. That in respect of payment of taxes on Services running on alternate days, Government be requested to collect only - half the Service Tax, as is being done now.

III. That as it would be a great hardship if transfer of - Permits is entirely disallowed, as contemplated in the New - Regulation and Rules thereunder, this Meeting humbly submits to Government that, to avoid the total ruination of Bus Owners, provision may kindly be made to transfer Permits in deserving cases, as is the practice in British India.

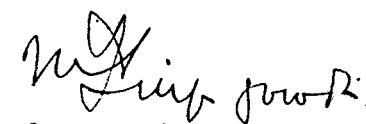
IV. That according to the New Rules, buses taken on private trips are to pay tolls.- In view of the heavy taxes paid by owners on such vehicles, Government be requested to extend the privilege of exemption from payment of tolls to bona fide private trips made by the Proprietors.

V. That the representation allowed to the Bus Owners in the State, in the Traffic Board is inadequate and serves no useful purpose. The number of seats allotted for Service Bus Owners in the State be increased to at least three- one from the City Bus Owners and two from the Moffussil Bus owners, as all the other members of the Board are private car owners.

VI. That the previous Memorials submitted to Government may kindly be taken into consideration by the Traffic Board, and the time granted till the 15th January, 1936, for payment of taxes, may be kindly extended till the end of the month, or till the Board decides the classification of the Roads etc.

VII. That a Deputation of Bus Owners do wait upon the Dewan Sahob and the First Member of Council to explain the real - situation.

---0---


Chairman,

Bus Owners' Association,
Bangalore.

To

The First Member of Council,

Government of His Highness

The Maharaja of Mysore,

B A N G A L O R E.

=====

Through

The District Magistrate,

Bangalore District,

B A N G A L O R E.

=====

Most Respected Sir,

With further reference to the humble and respectful representations submitted to you by the City and Cantonment Bus Owners' Association, Bangalore City, on 10th December, 35 and 4th January, 1936, regarding the levy of enhanced Vehicle Tax on the bus services running between City and Cantonment, in pursuance with the New Regulation and Rules thereunder, we beg to submit the following facts, in support of our prayer therein, for your honour's gracious, sympathetic and just - consideration and favourable orders:-

About 3 years ago, the then Deputy Commissioner of - Bangalore District, on a careful and sympathetic consideration of our numerous representations, to the effect that the realizations from the City and Cantonment Bus Services, could not bear the heavy burden of the heavy cess, which was the result of three essential factors, viz.,

- a) the very short distance of each trip between City and Cantonment;
- b) the very large number of buses licensed to ply between City and Cantonment, being over 50 in number;
- c) and the very small number of trips available for ~~and~~ bus

S/O
9/1/36
S.M. Officer
Munro
Rev
9.1.36

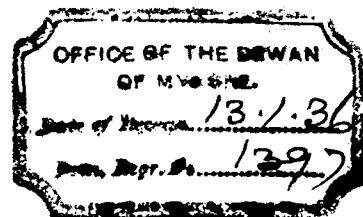
عبداللہ
سید پیران
بک علی خان
بک علی خان

Katunulla Khan

میرزا بک

Am Krishna Swamy

S. Hanumanth Rao



To

Amin-ul-Mulk

Sir Mirza Mahommed Ismail, K.C.I.E., O.B.E.,
Dewan of Mysore, BANGALORE.

Most Respected Sir,

With further reference to the humble and respectful representations submitted to your honour by the City and Cantonment Bus Owners' Association, Bangalore City, on the 10th December 1935 and 4th January 1936, regarding the levy of enhanced Vehicle Tax on the bus services running between City and Cantonment in pursuance with the New Regulations and Rules thereunder, we beg to submit the - - following facts in support of our prayer therein for your honour's gracious, sympathetic and just consideration and favourable orders.

About three years ago the then Deputy Commissioner of Bangalore District on a careful and sympathetic consideration of our numerous representations to the effect that the realisations from the City and Cantonment services could not bear the heavy burden of the heavy Taxes owing to the following three reasons was pleased to direct that the City and Cantonment services should be run on alternate days by dividing them into two groups "A" and "B".

- (a) The very short distance of each trip between the City and Cantonment;
- (b) The very large number of buses licensed to ply between City and Cantonment; and
- (c) The very few number of trips that could be performed per day(about six per day).

Further he was pleased to direct that in view of the fact that the City Bus Services were paying Rs 200/- per annum, only half the amount, viz., Rs 100/- should be collected

Now that the renewals of Permits have to be effected and the New Regulation and the Rules thereunder have come into operation with effect from the 1st instant, we find ourselves in a most difficult and precarious position as we are required to pay Vehicle Tax @ Rs 7/8 per seat, which, as already submitted is very excessive.

We therefore humbly beg to request that your honour may be graciously pleased to direct that pending disposal of our previous Memorial and Representations in this behalf now under consideration by the Board, only half the Vehicle Tax under the new rules, viz., Rs 3-12-0 per seat be collected from us which amount we are willing to pay immediately on receipt of orders.

In conclusion, we humbly and respectfully pray that immediate endorsement may be graciously vouchsafed to us as renewals of permits are due to be effected this month alone.

For which act of kindness and sympathy, we shall
ever remain grateful.

We beg to remain,
Most honoured Sir,
Your most obedient servants,

M. and Ghouse (son of M. B. and Osman) CITY BUS OWNERS OF THE
CITY AND CANTONMENT SERVICES.

A. C. Newman

Kalimulla Khan.

Byunghara muntko

Am. Davis has secured

~~The amount~~

Sto V. B. M. in Away Moor

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B. In. Hargasagay an

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پیر ۱۶ ص ۱۰۰

Wamjopal

B. In. Chababun Woods

پیر ۱۶ ص ۱۰۰

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I Prunella

In all future communications

please quote

No. 70.6.988/4-36

Enc.

Tel. Address.—"DEPCOM"

Post Box No. 34.

OFFICE OF THE DEPUTY COMMISSIONER,
BANGALORE DISTRICT.

Dated, Bangalore, the....10th...January...1936.

FROM:

H.V. RAMASVAMI, ESQ., M.A., B.L.,
Deputy Commissioner,
Bangalore District.

TO

M. VENKATESA IYENGAR, ESQ., M.A.,
Secretary,
to the Government of Mysore.
General Department,
Bangalore.

SIR,

Subject:-

Legs 7x4
one
11/1.

In forwarding herewith the application presented by the Bus Owners of the Bangalore City and Cantonment Services praying for a reduction in the amount of tax due by them under the recent rules, I have the honour to state that there are, at present, 50 such licensees plying buses between the City Market and Cantonment and Ulsoor and in view of the large number of the licensees, they have been permitted to run on alternate days so that only 25 services are really in operation each day. While under the old rules, the City Services were required to pay a tax of Rs.200/- per year per bus, the City-Cantonment services were shown a concession and permitted to pay one half of the above fee Viz., Rs.100/-, as the buses could ply for only half the period in a year.

Under the new rules, however, the City services have to pay a service tax based on the seating capacity of the vehicle and no discrimination is made between buses plying every day and those that are permitted to run only on alternate days - for half the number of days in the year only. The petitioners have represented that the levy now imposed is very heavy and have prayed that some concession may be shown to them.

There is much force in the request of the petitioners as it would not be fair that buses plying every day and those plying every alternate day should pay the same quantum of tax. A differentiation has been rightly made in the past between the buses of the two categories and only half the proportionate fee has been recovered in

respect

in respect of the alternate day services. In these circumstances, I am of opinion that the representation of the petitioners deserves sympathetic consideration and recommend that the City Cantonment services (running on alternate day only) may be required to pay a tax equal to one half of that levied on the other services i.e., at Rs.3-12-0 per seat per quarter. I request the favour of immediate orders in the matter.

I have the honour to be
S i r;
Your most obedient servant;

b.p.2 D. Amey Vani
DEPUTY COMMISSIONER
BANGALORE DISTRICT.

SVS.10-1-36.

To

The First Member of Council,
Government of His Highness
The Maharaja of Mysore,
B A N G A L O R E.
=====

Through

The District Magistrate,
Bangalore District,
B A N G A L O R E.
=====

most Respected Sir,

With further reference to the humble and respectful representations submitted to you by the City and Cantonment Bus Owners' Association, Bangalore City, on 10th December, 35 and 4th January, 1936, regarding the levy of enhanced Vehicle Tax on the bus services running between City and Cantonment, in pursuance with the New Regulation and Rules thereunder, we beg to submit the following facts, in support of our prayer therein, for your honour's gracious, sympathetic and just - consideration and favourable orders:-

About 3 years ago, the then Deputy Commissioner of - Bangalore District, on a careful and sympathetic consideration of our numerous representations, to the effect that the realizations from the City and Cantonment Bus Services, could not bear the heavy burden of the heavy cess, which was the result of three essential factors, viz.,

- a) the very short distance of each trip between City and Cantonment;
- b) the very large number of buses licensed to ply between City and Cantonment, being over 50 in number
- c) and the very small number of trips available for each bus

(being not more than 6 per day;
was pleased to direct that the City and Cantonment Services should be run on alternate days, by breaking them into two Groups. A and B. Further he was also pleased to order that in view of the fact that the City Bus Services were paying Rs.200/- per year, only half that amount, viz., Rs.100/- should be collected from the City and Cantonment Services. This order was in force till the close of the last Calendar year.

Now that renewals of Permits are to be effected, and the new Regulation and Rules thereunder have come into operation from the 1st instant, we find ourselves in a most difficult and precarious position as we are required to pay Vehicle Tax at Rs.7-8-0 per seat, which, as already submitted is extremely exorbitant.

We therefore humbly beg to request that your honour, may be graciously pleased to direct that, pending disposal of our previous Memorial and representations in this behalf, by the Board, only half the Vehicle Tax under the new Rules, viz., Rs.3-12-0 per seat, be collected from us, and this sum we are ready to pay immediately on receipt of orders.

In conclusion, we beg that immediate endorsement be graciously vouchsafed to us, as Renewals of Permits are due to be effected this month only.

For which act of kindness and sympathy, we shall ever be grateful.

We beg to remain,

Most Respected Sir,

Your most obedient servants

Bus Owners of the City and Cantonment Bus Services

Bangalore City,

8th Jany. 1936.

Handwritten signatures and notes in the bottom left corner, including names like 'S. S. S. S.', 'M. S. S.', and 'D. S. S.'.

Handwritten signatures and notes in the bottom right corner, including names like 'H. S. S.', 'K. S. S.', and 'M. S. S.'.

عبدلکرم

سید علی

سید علی

سید علی

Kalimulla Khan

محمد زید

M. Krishnaswamy

S. Hanumanth Rao

A. Tempuram

SUBJECT.....

Section *Lys*File No. *46-35*

Serial No.

No. *p 4653*~~To~~ Notification

Diary No. of letter replied to.....

General and Revenue Secretariat

()
the 193Date of issue.....*17-1-1936*Signed by *Mr. H. Ramgopal**which under existing
arrangement and
allowed to run on
all alternate days*

In exercise of the powers conferred
on them by section 13 of the ^{Hydro} Road Traffic
Laws Regⁿ VI of 1935 the Govt of His
Highness the Maharaja are pleased to
direct, ~~as a special case~~, that the
Service tax leviable on the buses
plying between Blore city & South.
only may be used on
alternate days at the Rs 3-12-0 per
seat ~~per~~ quarter, for the ^{period of} half year
ending ^{with} 30th June 1936.

B. C

List of enclosures.....

Copied by

Examined by.....

H.R. M. 16/1/36
Gen Secy
16.1.36

To
The Compiler Mysore Gaz for
publication in the Gaz of 23.1.36
for printing & binding, 50 copies

Copies to the *1. Compiler*
2. 200 m. 10, Blore
3. 1. 5. 10
4. 1. 5. 10

Copy to Cambridge, no. p 4653A

Copy to I. R. P. 4 4653B

Copy to Dr. B. G. 4653C.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

General and Revenue Secretariat,

No. P.4653/Lys 46-35.

Dated Bangalore, ...17th...January.1936.

NOTIFICATION.

In exercise of the powers conferred on them by --
Section 18 of the Mysore Road Traffic and Taxes Regulation VI
of 1935, the Government of His Highness the Maharaja are
pleased to direct that the Service Tax leviable on the buses
plying between Bangalore City, which under existing arrange-
ments are allowed to run on alternate days, may be reduced
to Rs.8-12-0 per seat per quarter, for the half-year ending
with 30th June 1936.

By Order,



FOR GENERAL SECRETARY TO GOVT.

To

The Compiler, Mysore Gazette, for publication
in the Gazette dated 23rd January 1936 and
for printing and supplying 50 copies to this
Office.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretary

Dated Bangalore, 11th March 1933

No. 24623/110-24623

NOTIFICATION

WHEREAS the Government of His Highness the Maharaja of Mysore have been pleased to order that the following provisions shall be applicable to the Mysore District from the 1st day of April 1933 onwards, to-wit:

1. That the Mysore District shall be divided into two parts, to-wit: (a) the Mysore District and (b) the Channarayana District.

2. That the Mysore District shall be under the direct control of the Government of His Highness the Maharaja of Mysore.

3. That the Channarayana District shall be under the direct control of the Government of His Highness the Maharaja of Mysore.

4. That the Mysore District shall be under the direct control of the Government of His Highness the Maharaja of Mysore.

5. That the Channarayana District shall be under the direct control of the Government of His Highness the Maharaja of Mysore.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No. *p 4654/Lgis 46-35*

Dated, Bangalore, ... 193.....
17th January 6

From

*General Secretary to the Government of His Highness
the Maharaja of Mysore.*

To

The

Sir,

The District Magistrate,
Bangalore District,
Bangalore.

With reference to your letter No. F.C.6988/35-36 dated 10th January 1936 forwarding the application of Bus owners who are plying buses between Bangalore City and Cantonment and recommending that in view of their running the services on alternate days, the service tax may be levied at half the rate viz., Rs.3-12-0 per seat per quarter, I am directed to state that as the existing arrangements require services being run on alternate days only, the Government agree to the proposal as a Special case. This concession is granted on the ^{distinct} District understanding that the concession will, under no circumstances be extended beyond 30th June 1936, and that from 1st July 1936 full service tax will have to be paid as the number of services which are allowed to ply between City and Cantonment will be fixed by the Traffic Board. This concession does not apply to motor buses used on this service as also other services in the State. In such cases full service tax has to be levied.

This concession cannot be granted to services other than the City - Cantonment services which under existing arrangements are allowed to ply on alternate days. The permit holders of these services may be informed accordingly prior to the renewal of the permits.

I have the honour to be,
Sir,
Your most obedient servant,

sd/- M. Venkatesa Iyengar.

CSG:3.

GENERAL SECRETARY TO GOVERNMENT.

THE GOVERNMENT OF MYSORE

Ministerial Order No. 1234

Ministerial Order No. 1234-2-4

Memo No. *p 4655*

Dated, Bangalore, 17-1-1936.

A copy of the foregoing is forwarded with
compliments, to the Inspector-General of Police in
Mysore, Bangalore, for information.

By Order,

R

For General Secretary to Govt.

m.

SUBJECT.....

Section

Lys

File No.

46-35

Serial No.

Diary No. of letter replied to.....

No. *P 4654.*

To

The DC Magle Bore

General and Revenue Secretariat

()
the 193Date of issue..... *17-1-1936*Signed by *Mr. H. Rungtchar**may be levied at half
the rate viz.*

List of enclosures.....

*Selected by being given on
agree to the proposal
as a special case*

Examined by.....

Sir,

With refce to your letter no
7.C. 6288/35.86 of 10.1.36 forward
ing the application of bus owner
who are plying buses between ^{Bore} ~~city~~
& Cault. and recommending ^{that} ~~in the~~
~~circumstances~~ in view of their
running the service on alternate
days, ^{service} ~~only half the~~ ^{per day} viz Bore
3-12-0 per seat ^{he would} ~~may be collected~~
from them, I am directed to state
that Govt app agree to your ~~proposal~~
as the existing ^{an arrangement herein} ~~note give this concession~~
alternate days only. The ^{concession} ~~first~~
This ^{concession} ~~extension~~ is granted on the
basis ~~is this is considered to be~~ that ~~and~~

The concession ^{and no circumstances} ~~will, it continues~~ ^{and that} ~~from~~ ¹⁻⁷⁻³⁶ ~~service tax will have~~
no circumstances will, it continues ^{to be paid} ~~and that~~ ^{the} ~~from~~ ²⁻¹¹⁻³⁶ ~~service tax will have~~
beyond ^{30/6/36} ~~1-7-36~~ 1936, the date from ^{which the number of services to} ~~which the number of services to~~
which the number of services to ^{be fixed} ~~be fixed~~
by the Traffic Board.

The above ^{concession} ~~exception~~ cannot
be granted ^{to} ~~other~~ ^{services outside} ~~licensed~~ ^{on the grounds} ~~because~~
the City - Cantonment ^{also} ~~run on alternate days;~~
that they ^{will have to} ~~pay~~
because if they do so they ^{pay} ~~pay~~
his mileage etc.

The concession does
not apply to ~~any~~
~~the services~~ ^{not} ~~used~~ ^{as} ~~on~~
the service ^{also} ~~also~~
other services in the
State. In these cases
full service tax has
to be levied

services ^{under} ~~under~~ ^{existing} ~~existing
arrangements and
allowed to be
on alternate days~~

The permit
holder, after
services may
be informed accordingly
prior to the renewal
of the permit

I have etc

10/11

Gen. Secy.

3/10/11/36

N.V.P 4655

Copy to D.P. for info

POLICE DEPARTMENT.

Tel. Address

"POLICE"

PHONE No. 298

When replying please quote No. T.C.: 131/35-36
--

OFFICE OF THE
INSPECTOR-GENERAL OF POLICE IN MYSORE,

Dated Bangalore, 29th January, 1936

FROM

F. A. HAMILTON, Esq., C.I.E.,

Inspector-General of Police in Mysore,

Bangalore.

To
CHIEF SECRETARY,
30 JAN. 1936

A. V. Ramanathan, Esq., B.A.,

Chief Secretary to the Government of
His Highness the Maharaja of Mysore,
B A N G A L O R E.

C. 131/36

SIR,

Subject:- Motor Vehicles Taxation Rules - Exemptions.

....

I have the honour to bring to the notice of Government that Police Officers have so far enjoyed the privilege of exemption from payment of Municipal Tax on Motor Vehicles kept by them in the Municipalities in which they lived, and as Police Officers, they were exempt from the payment of all tolls whenever they travelled on duty. Thus, till now, there was no item of tax that they had to pay in respect of motor vehicles kept by them.

In the new Motor Taxation Rules, no exemption is recognized in respect of such vehicles, from payment of the Vehicle Tax.

All the District Superintendents of Police in the State and some of the Assistant Superintendents of Police, have been maintaining motor cars, and some other Assistant Superintendents, motor cycles, and all Inspectors in the Bangalore City maintain motor cycles - this maintenance being in every case in the interests of quick locomotion tending to more efficient work. Some of these officers are required by Government to maintain cars or cycles and are in receipt of allowances for this purpose. It would therefore be hard to deprive these officers of the benefit that they have so far enjoyed.

I may be permitted to point out that under the Taxation Rule vehicles belonging to Mysore Military Officers have been specially treated and exempted from payment of Vehicle Tax. Police Officers

have ~~been~~ more travelling to do than Military Officers who have generally fixed duties at Head Quarters, and the maintenance of motor ~~car~~ conveyances is, in their case, more necessary and more in the interests of efficient discharge of work than in the case of Military Officers. There is greater reason therefore that Police Officers should be allowed to participate in the exemptions and I urge that Government will consider this representation on their behalf and continue the exemptions that they have so far enjoyed.

I have the honour to be,
Sir,
Your most obedient servant,


INSPECTOR GENERAL OF POLICE.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

General and Revenue Secretariat,

Dated, Bangalore the 26th February 1936.

E R R A T A.

No. R 5704
Legis 46-35

In item No. (iii) of para 1 of the Notification No. P.3897/Legis.46-35 dated 16th December 1935 and published at page 523 Part IV of the Mysore Gazette dated 19th December 1935 regarding exemption of certain motor vehicles from payment of taxes leviable under the Mysore Road Traffic and Taxes Regulation

add the words "departments or vehicles used exclusively for the conveyance of" after the words "Mysore Military" and delete the word "conveying" after the word "or" and the words "vehicles used exclusively for the conveyance of" after the words "troops on duty or". This item as thus corrected will read as follows:-

"(iii) Motor vehicles belonging to the
British or Mysore Military department
or vehicles used exclusively for the
conveyance of officers or troops on
duty or Military stores and equipage."

By Order,


For General Secretary to Government

To

The Compiler, Mysore Gazette.

Original from University of Michigan
Library of the University of Michigan

10/1/1954

10/1/1954

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10/1/1954

University of Michigan

10/1/1954

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

Dated, Bangalore, 29th February, 1936.

No. P 51859

3. 3

From

M. VENKATESA IYENGAR, ESQ., M.A.,
*General Secretary to the Government of His Highness
 the Maharaja of Mysore.*

To

F. A. HAMILTON, ESQ., C.I.E.,
 Inspector-General of Police in Mysore,
 BANGALORE.

Sir,

Subject:- Mysore Motor Vehicles Taxes - Exemptions.

With reference to your letter No. T.C.131/35-36 dated 29th January 1936 requesting that the exemption from municipal vehicle taxes which the Police Officers have so far enjoyed may be continued under the above Rules, I am directed to state that the new vehicle tax is a provincial tax and is quite distinct in character from the local tax hitherto levied by municipalities. Accordingly, many exemptions which municipalities were granting hitherto such as those in favour of the President, the Commissioners and Councillors of the municipalities, etc., have been abolished along with those enjoyed by the Police Department. The argument that these officers have to maintain motor vehicles in the interests of quick locomotion tending to more efficient work applies to -- officers of other Departments also and cannot be considered as sufficient for granting exemption from a general tax. The fact that they are exempt from tolls does not also constitute a ground as considerations on which exemptions from tolls are granted are different from those in the case of taxes and every exemption from toll does not necessarily carry exemption from taxes. Officers of

the

the Public Works Department below the grade of Executive Engineers are for instance, exempt from tolls but are not exempt from vehicle tax. Exemption from taxes in the case of Police Officers does not seem to be in force in any -- province in British India. For the reasons mentioned above and also on account of the fact that exemptions from such provincial tax can only be given in exceptional cases and must be very limited. Government regret that the exemption recommended cannot be granted.

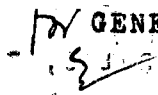
I have the honour to be,

Sir,

Your most obedient servant,



CSG:

 GENERAL SECRETARY TO GOVERNMENT.

DRAFT.

No. 15859

Bangalore,

26th Feb., 1936

3 - 3

To

The Inspector-General of Police
in Mysore, Bangalore.

Sir,

Subject:- Mysore Motor Vehicles
Taxes - Exemptions.

With reference to your letter No. T.C.131/35-36 dated 29th January 1936 requesting that the exemption from municipal vehicle taxes which the Police Officers have so far enjoyed may be continued under the above Rules, I am directed to state that the new vehicle tax is a provincial tax and is quite distinct in character from the local tax ^{hitherto} levied by ~~the~~ municipalities. Accordingly, many exemptions which ~~the~~ municipalities were granting hitherto such as those in favour of the President, the Commissioners and ~~municipal~~ Councillors ^{of the municipalities} etc., have been abolished along with those enjoyed by the Police Department. The ^{argument} ~~other point~~ referred to by you viz., that these officers have to maintain motor vehicles in the interests of quick locomotion tending to more efficient work applies to officers of other Departments also and cannot be considered as -- sufficient for granting exemption from a general tax. The fact that they are

exempt from tolls does not also constitute a ground as considerations on which exemptions from tolls are granted are different from those in the case of taxes and every exemption from toll does not necessarily carry exemption from taxes. Officers of the Public Works Department below the grade of Executive Engineers are for instance, exempt from tolls but are not exempt from vehicle tax. ~~I may also add that~~ Exemption from taxes in the case of Police officers ^{has not been the} ~~is not~~ in force in any ~~other~~ ^{in the Indian} province. For the reasons mentioned above and also on account of the fact that exemptions from such provincial tax can only be given in exceptional cases and must be very limited, ~~the~~ Government regret that ~~they cannot~~ ~~agree to~~ the exemption recommended ~~cannot~~ ^{be granted} in the case of Police officers.

I have etc.,

12/2
26/2.

ms
28/2
General Secretary to Govt.

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

No.

FROM

THE SECRETARY TO

To

The Secretary
His High

GENERAL SECRETARY
22 SEP. 1936
gym

CONCESSIONS
MYSORE

SIR,

not received

I am directed

K.

this Residency No.F.1

1935, and to request

*now a reference to
the diary it is gathered
that the Nos in question
has not been used. in this
Branch. may this be sent
to the Traffic Bd. Office?
into his orders.*

*m
22/9*

*y
m
24/9*

Traffic Bd. Office W.C.

*m
24/9*

24/9/

*Protection Branch W.C.)
to kindly put up
the Refce.*

24/9

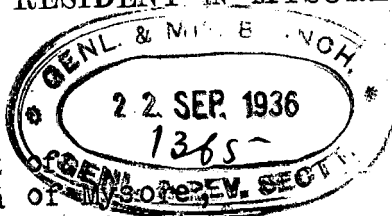
2478
3638
3867

P.698-36

R.O. II

THE HON'BLE THE RESIDENT IN MYSORE.

of the Government of
His Highness the Maharaja of Mysore,
General Department.



Dated Bangalore, 21st Sept. 1936

TO MILITARY PERSONNEL UNDER THE
ROAD TRAFFIC AND TAXES REGULATION.

To invite a reference to letter from
L76-35/R.O.II, dated the 14th December
in the favour of an early reply.

I have the honour to be,

Sir,

Your most obedient servant,

A handwritten signature in dark ink, appearing to read "B. S. Srinivasan".

for SECRETARY TO THE RESIDENT.

LS

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No. *Pol 534 Fair draft* Dated, Bangalore, *3rd* November 1936.
4.

From

M. VENKATESA IYENGAR, ESQ., M.A.,
General Secretary to the Government of His Highness
the Maharaja of Mysore.

To

The Secretary to the
Hon'ble the Resident in Mysore,
BANGALORE.

Sir,

Subject:- Concessions to Military Personnel under
the Mysore Road Traffic and Taxes
Regulation.

With reference to the correspondence ending with your
Reminder No. F.698-36/R.O. II, dated 21st September 1936 with
regard to the concessions to the British Military Personnel
applied for in letter No. 9744/8/, dated 12th December 1935 from
Headquarters, Madras District, Bangalore, I am directed to state
as follows:-

(i) Government have already issued orders exempting the
cars of Military Personnel travelling on duty through Mysore,
subject to such persons producing a pass from the Headquarters,
Madras District, in the prescribed form.

(ii) Buses maintained by a unit entirely for the use of
soldiers of the unit and registered in the name of the unit are
also exempted from taxes.

(iii) With regard to motor cars belonging to officers residing
within Mysore territory which are maintained by such officers in lieu
of obligatory charges owing to the nature of their duty and which are
certified by the District Commander as essential for the efficient
performance of the officer's duty, Government agree provisionally to

the grant of exemption, as such exemption is granted in the Civil and Military Station area at present. The question of the recognition of the exemptions of the Civil and Military Station in the State is under examination separately and the exemption now agreed to is provisional and subject to any modification or revision in consequence of this examination. I am to request that the names of officers and details of the cars for which exemption under this item is requested may kindly be intimated to enable the necessary orders of exemption to issue.

I have the honour to be,

Sir,

Your most obedient servant,

Qw
3/11/36

CSG:

GENERAL SECRETARY TO GOVERNMENT.

en/.

DRAFT.

Defis 46-30-99

No.

30th October 1936.

4.12.1936

To

The Secretary to the
Hon'ble the Resident in Mysore,
BANGALORE.

Sir,

Re: Concessions to Military
Personnel under the Mysore
Road Traffic and Taxes Regulation.

With reference to the correspondence
ending with your Reminder No. F.698-36/R.O.
II, dated 21st September 1936 I am directed

to state as follows with regard to the
concessions to the British Military
Personnel applied for in letter No.9744/8/G
dated 12th December 1935 from Headquarters,
Madras District, Bangalore.

(i) Government have already issued
the cars
orders exempting ~~the vehicles~~ of Military
Personnel travelling on duty through Mysore
Subject to such persons producing a pass
from the Headquarters, Madras District *in*
the prescribed form.

(ii) Buses maintained by a unit
entirely for the use of soldiers of the
unit and registered in the name of the
unit *are* ~~will~~ also be exempted from taxes.

(iii) With regard to motor *cars* ~~vehicles~~
belonging to officers residing within ~~the~~
Mysore territory which are maintained by
such officers in lieu of obligatory charges
owing to the nature of their duty, and
which are certified by the District
Commander as essential for the efficient

for the efficient performance of the Officer's duty, Government agree provisionally to the grant of exemption, as such exemption is granted in the C & M. Station area ~~at present~~ ^{at present}. The question of the recognition of the exemptions of the C & M. Station in the State is under examination separately and the exemption now agreed to is provisional and subject to any modification or revision in consequence of this examination. I am to request that the names of officers and details of the cars for which exemption under this item is requested may kindly be intimated to enable the necessary orders of exemption to issue.

I have etc.,

SR
2/11/

2/11/

GENERAL SECRETARY TO GOVERNMENT

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

No. F.693-36
R.O.II.

273
P
OFFICE OF THE SECRETARY.
MYSORE TRAFFIC BOARD.
BANGALORE.
No. 876/TB of 36
Date 5.11.36

FROM

THE SECRETARY TO THE HON'BLE THE RESIDENT IN MYSORE.

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
General Department.

Dated Bangalore, 5th November 1936.

GENERAL SECRETARY
5 NOV 1936

CONCESSIONS TO MILITARY PERSONNEL UNDER
THE MYSORE ROAD TRAFFIC AND TAXES REGULATION.

SIR,

I am directed to refer to letter from this Residency

No.F.698-36/R.O.II., dated the 21st September 1936, and to
request the favour of an early reply.

S.S.
How does it
matter stand.
BHR
5/11

The reply has been sent
vide pol. no-534 of 3/4.11.36
has L.
Draft reply is submitted.

5/11/36. Fair to be sent to
Secy of S. H. H.

I have the honour to be

Sir,

Your most obedient servant,

B. S. S.

for SECRETARY TO THE RESIDENT.

All communications should be addressed to the Secretary the Resident in Mysore, Bangalore, by designation and not by name.

No. F.698-36
R.O. II

3439 236
P
Pol 693

FROM

pb.
Legis 46 T.B
35-

The SECRETARY TO THE HON'BLE THE RESIDENT IN MYSORE.

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
General Department.

GENERAL SECRETARY.
10 DEC. 1936
Pw

Dated Bangalore, 8th Decr. 1936.

Concessions to military personnel under
the Mysore Road Traffic and Taxes Regulation.

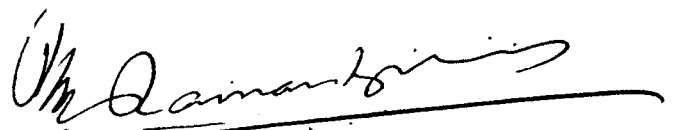
T.B. 10/12
14/12
SIR,

With reference to your letter No. Pol.534/Legis.46-35-9 dated the 4th November 1936, I am directed to forward a copy of letter from Headquarters, Madras District, No.9784/51/Q, dated the 27th November 1936, containing the information asked for in the last sentence of your letter. I am to request that the necessary orders of exemption may kindly be issued at an early date.

I have the honour to be,

Sir,

Your most obedient servant,



for SECRETARY TO THE RESIDENT.

B.

BJ

Letter from Headquarters, Madras District, Bangalore No. 51/Q, dated the 27th November 1936.

---:O:---

MOTOR VEHICLES TAXATION - MYSORE STATE

I have the honour to refer to letter No. Pol.534/Legis.46-35-99 dated the 4th November 1936, from the Government of Mysore, forwarded under your No.F.698-36/R.O.II, dated the 12th November 1936, and to state that the following Officers, residing within Mysore Territory, maintain motor cars in lieu of obligatory charges:-

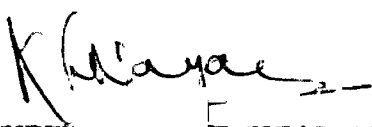
Rank and Name of Officer.	Unit or Department.	Details of the Car (Registered No. and description).
1. Major J.G.McCann.	Indian Medical Service.	B.A.2743 AUSTIN.
2. Captain L.Sawyer, D.S.O.	Adjutant, The Kolar Gold Fields Bn., A.F.(I).	MYS. 7763 CHEVROLE TOURER - 5 seats

2. It is certified that the maintenance of motor cars by these Officers is essential for the efficient performance of their duties

May early action please be taken to grant the necessary exemption.

---:O:---

"C O P Y"


SUPERINTENDENT, RESIDENT'S OFFICE.


BJ

SUBJECT

T. B. File No. *Sept 46-13*

Serial No.

Diary No. of letter replied to.....

No. *P.T.*

To

750 Ex 1()
the 193Date of issue..... *7.1.37*

Rank & name of officer.	Unit or Department	Details of the car (Registered no and description)
1. Major J.G. McCann	Indian Medical Service	B.A. 2743 Austin
2. Captain L. Sawyer D.S.O.	Adjutant, The Kolar Gold Fields Bn., A.F(I)	Reg 7763 Chevrolet

List of enclosures.....

Copied by *Jan 11/37*

Examined by.....

The Secy to the Hon'ble the
 Resident in Mysore.
 Subj:- Concessions to military
 Personnel under the Mys. Rd.
 Lfpc & Taxes Regulation.

Sir,

With reference to your
 letter no. 7.698-86/R.O. 478-1/2
 on the above subject and
 requesting orders of exemption
~~in respect of the cars belonging~~
 in respect of the ^{two} cars belonging
 to the ^{as noted in the margin} military officers, I am
 directed to forward herewith
 copy of the ^{Govt} notification
 granting exemption in the
 two cases referred to above.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

Bangalore, Dated, 7th January 1937.

No. *Lot 750 Encl 1*

From.

M. VENKATESA IYENGAR, ESQ., M.A.,
*General Secretary to the Government of His Highness
the Maharaja of Mysore.*

To

THE SECRETARY TO THE HON'BLE THE RESIDENT IN MYSORE

BANGALORE.

Sir,

Subject:- Concessions to Military Personnel
under the Mysore Road Traffic and
Taxes Regulation.

With reference to your letter No. F.698-36/R.O.II,
dated 8th December 1936 on the above subject, I am directed to
forward herewith copy of the Government Notification No. T.862-63/R
dated 5th/7th January 1937 granting exemption in the two cases noted
below:-

Rank and name of Officer.	Unit or Department.	Details of the car (Registered No. and description).
1. Major J.G. McCann	Indian Medical Service.	B.A. 2743 Austin.
2. Captain L. Sawyer, D.S.O.	Adjutant, The Kolar Gold Fields Bn., A.F. (I).	Mys. 7763 Chevrolet Tourer - 5 Seater.

I have the honour to be,

Sir,

Your most obedient servant,

QW

GENERAL SECRETARY TO GOVERNMENT.

SUBJECT

T. B. File No.

Serial No.

please make

Diary No. of letter replied to.....

No. *P.**Notified*

To

()
the 193

Date of issue.....

In exercise of the powers
conferred on them by section 13
of the Mysore Road Traffic
Tax Reglⁿ VI of 1935, the
Govt of His Highness the
Maharaja are pleased
to exempt the following ^{can be exempted} military
officers residing within ^{the} Mysore
territory, from payment of
the vehicle tax in respect of
the motor vehicles owned by each
as shown below. ^{as noted against}
of the officers as noted against
their names.

List of enclosures.....

~~Their names:-~~

Copied by

Rank and name
of officerUnit or
DepartmentSection or
Post in
department1. Major F. G.
McLeanIndian
Medical
ServiceB. A. 27
H. 1

Examined by.....

Captain L. Sawyer, D.S.O. Adjutant
the Kolar Regt 7763
Gold Fields Bn., Chevrolet
H.F. (I) Tourer, 5 Seater

B. O.

and
24/12
Gen. Secy
18/12

To The Compiler Mysore

Gaz for publication in the
Mysore, Gaz, & and to ~~process~~ ^{to print and send} direct 5 copies each to the
Dms. of Dist and the I.G.P. and
25 copies to this office.

Copy forwarded with C.

to the Dt. Mgtr of Dist and
the I.G.P. for information.

18/12/36

GOVERNMENT OF HIS HIGHNESS THE WARRIOR OF MYSORE.

General & Revenue Secretariat.

No. T.862-64/R.T.

Dated, Bangalore, the 5th January 1959
7th

NOTIFICATION.

In exercise of the powers conferred on them by Section 12 of the Mysore Road Traffic and Taxes Regulation VI of 1933, the Government of His Highness the Maharaja are pleased to exempt the cars specified below of the following Military officers residing within Mysore territory from the payment of the vehicle tax.

Rank and name of officer.	Unit or department.	Details of the car, Registered No. and description.
1. Major J. S. Redman.	Indian medical service.	M.A. 2743 Austin.
2. Captain M. S. S. S. S.	Adjutant-the Kolar Gold Fields Mn., A.S. (1).	Mys. 7763 Chevrolet Tourer, 5 Seater.

By Order,

2d/- . Venkatesh Iyengar.

GENERAL SECRETARY TO GOVERNMENT

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

No. T.862-64/R.T.

General & Revenue Secretariat,

Dated, Bangalore, the 5th January 1937.
7th

NOTIFICATION.

In exercise of the powers conferred on them by Section 13 of the Mysore Road Traffic and Taxes Regulation VI of 1935, the Government of His Highness the Maharaja are pleased to exempt the cars specified below of the following Military Officers residing within Mysore territory from the payment of the Vehicle Tax.

Rank and name of Officer.	Unit or Department.	Details of the car, Registered No. and description.
1. Major J.G. McCann.	Indian Medical Service.	B.A. 2743 Austin.
2. Captain L. Sawyer, D.S.O.	Adjutant-the Kolar Gold Fields Bn., A.F. (I).	Mys. 7763 Chevrolet Tourer, 5 Seater.

By Order,

Sd/- M. Venkatesh Iyengar,

C SG.

GENERAL SECRETARY TO GOVERNMENT.

"COPY".

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

No. 7: 862-64/RT.

General & Revenue Secretariat,
Bated, Bangalore, the 5th January 1935.

74

NOTIFICATION.

In exercise of the powers conferred on them by Section 13 of the Mysore Road Traffic and Taxes Regulation VI of 1933, the Government of His Highness the Maharaja are pleased to exempt the three specified below of the following Military Officers residing within Mysore territory from the payment of the vehicle tax.

Rank and name of officer.	Unit or Department.	Details of the car, registered no. and description.
1. Major S. S. Subram.	Indian Medical Service.	S.A. 2743 Austin.
2. Captain S. S. Subram.	Adjutant-General's Kolar Gold Fields Bn., A.F. (I).	Mys. 7763 Chevrolet Tourer, 5 Seater.

By Order,

Sd/- S. Venkatesh Iyengar,

GENERAL SECRETARY TO GOVERNMENT.

Copy of the above is forwarded with compliments, to

- (1) The Inspector-General of Police in Mysore, Bangalore.
- (2) The District Magistrate, Bangalore.
- (3) The Comptroller to Government & Commis.

for information.

For GENERAL SECRETARY TO GOVT.

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

No. F.698-36
R.O.II

Pol 881

1320 - 20.1-37.
- 582

FROM

The SECRETARY TO THE HON'BLE THE RESIDENT IN MYSORE.

To

GENERAL SECRETARY
20 JAN 1937
[Signature]
[Signature]
20/1/37

The Secretary to the Government of
His Highness the Maharaja of Mysore,
General Department.

Dated Bangalore, 19th January 1937

CONCESSIONS TO MILITARY PERSONNEL UNDER
THE MYSORE ROAD TRAFFIC AND TAXES REGULATION.

SIR,

I am directed to acknowledge with thanks the receipt of
your letter No. Pol.750, dated the 7th January 1937.

I have the honour to be,

Sir,

Your most obedient servant,

[Signature]

for SECRETARY TO THE RESIDENT

[Signature]

BJ

Mr. E.S.
[Signature]
[Signature]
20/1/37